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Ms Coll. Carnegie Corp.

Estate of Andrew Carnegie
Deceased

Journal
1919-1931

78

58

ESTATE OF ANDREW CARNEGIE, DECEASED

JOURNAL

1921					
August	11	Cash on Hand and on Deposit	10	564.1162	
		To Estate of Andrew Carnegie, Control account	✓		564.1162
		Cash on hand and on deposit August 11, 1919 with accrued interest to and including August 11, 1919. as follows:-			
		In possession of James F. Hardie (£86-15-8 @ 4.315)	374.47		
		Guaranty Trust Co.	107,548.81		
		" " " accrued interest	137.01		
		Hudson Trust Co.	176,993.48		
		" " " accrued interest	199.76		
		National City Bank.	25,697.99		
		" " " accrued interest	13.64		
		United States Trust Co.	8,630.84		
		" " " accrued interest	29.14		
		Bankers Trust Co.	3,816.70		
		" " " accrued interest	4.18		
		Fidelity Trust Co.	4,381.96		
		" " " accrued interest	10.08		
		Union Trust Co.	27,684.19		
		" " " accrued interest	314.39		
		Farmers Deposit National Bank.	41,470.82		
		" " " " accrued interest	137.25		
		Fidelity Title & Trust Co.	14,815.82		
		" " " " accrued interest	66.21		
		Mellon National Bank	9,169.63		
		" " " accrued interest	31.86		
		Charters Trust Co.	40,178.73		
		" " " accrued interest	30.13		
		National Bank of America	36,480.61		
		" " " accrued interest	29.47		
		FORWARD	493,029.05		

1919			
August	11	FORWARD	493,079.05
		Guaranty Trust Co, London, England.	25,415.57
		" " " " " accrued interest	127.81
		Royal Bank of Scotland, London Branch (£6-12-10 @ 4.315)	28.66
		Deposit Receipt, Bank of Scotland, Dornoch Branch dated June 3, 1919 (£4000 @ 4.315)	17,260.00
		Accrued interest above deposit receipt (£22-13-7 @ 4.315	97.88
		Deposit Receipt, North of Scotland & Town & County Bank, Ltd, Dornoch Branch dated July 2, 1919 (£1500- @ 4.315)	6,472.50
		Accrued interest above deposit receipt (£4-18-6 @ 4.315)	21.26
		Deposit Receipt, Bank of Scotland, Dornoch Branch dated July 5, 1919 (£4500- @ 4.315)	19,417.50
		Accrued interest above deposit receipt (£13-13-8 @ 4.315)	59.04
		Current account, North of Scotland & Town & County Bank, Ltd, Dornoch Branch, (£225-2-7 @ 4.315)	971.43
		Current Account, Bank of Scotland, Dornoch Branch (£249-16-6 @ 4.315)	1,077.98
		Deposit Account with the Army & Navy Co-operative Society, Ltd (£7-12-9 @ 4.315)	32.95
		TOTAL	$ 564,011.62

1919 August	11	Personal Effects		ℳ0	ℳ93,596.99	
		To Estate of Andrew Carnegie Control Account		✓		ℳ93,596.99
		Personal Effects as of August 11, 1919 as follows:-				
		Furniture, rugs and bric-a-brac at ℳ 91st St., New York City	ℳ1,984.50			
		Paintings and pictures at ℳ 91st St, New York City.	48,432.50			
		Silverware, trophies, medals, etc at ℳ 91st St., New York City.	8,490.00			
		Jewelry at ℳ 91st St., New York City	ℳ1,906.00			
		Wearing apparel, wardrobe, etc at ℳ 91st St., New York City	1,417.00			
		Books at ℳ 91st St, New York City	7,316.95			
		Furniture, pictures and personal effects at Skibo Castle, Dornoch, Scotland (£ ℳ9,428-16-6 @ 4.315)	ℳ6,985.38			
		Furniture, pictures and personal effects at Inverain Hotel, Dornoch Scotland (£ 501-5-ℳ @ 4.315)	ℳ1,167.24			
		Furniture, pictures and personal effects at Achindwick House, Dornoch Scotland (£ 328-4-6 @ 4.315)	1,411.98			
		Books at Skibo Castle, Dornoch, Scotland. (£ 6750 @ 4.315)	ℳ9,126.26			
		Farm animals, stock and implements at Skibo Castle, Overskibo Estate, Achindwick and Inverain Estates, Dornoch, Scotland. (£ 9608-14-3 @ 4.315)	41,461.69			
		Yacht "Seabreeze" at Skibo Castle, Dornoch, Scotland. (£ 440- @ 4.315)	1,898.60			
		TOTAL	$ℳ93,596.99			

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1921										
August	11	Bonds, stocks, mortgages & notes, (Control 9c)		16	V0956	883	18			
		2o Estate of Andrew Carnegie (Control 9c)		V				V0956	883	18
		For the bonds, stocks, mortgages, promissory notes and open accounts held by the decedent as of August 11, 1919 at their appraised value on that date, with accrued interest to and including August 11, 1919 and dividends on stocks declared prior to that date, as follows:-								
		Bond and Mortgage John A Brasher and wife	100000.00✓							
		Bond and Mortgage Cockburn Company	80625.00✓							
		" " " accrued interest to Aug 11, 1919	638.43✓							
		Note and Mortgage William L. Chambers	V3657.50✓							
		Bond and Mortgage ($100,000) Engineers Club.	96000.00✓							
		" " " " accrued interest to Aug 11, 1919	1400.00✓							
		Bond and Mortgage, Mrs Elizabeth M. Finnegan	5526.63✓							
		Bond and Mortgage, The Lotos Club	380,000.00✓							
		" " " " " accrued interest to 8/11/19	6222.60✓							
		Bond and Mortgage, Mercia Hall Co.	800000.00✓							
		" " " " "accrued interest to 8/11/19	3644.44✓							
		Bond and Mortgage ($360,000), Mercia Hall Co.	V87,860.00✓							
		" " " " "accrued interest to 8/11/19	13,996.00✓							
		Bond and Mortgage, McKinna Bros. Brass Co	80,000.00✓							
		" " " " "accrued interest to 8/11/19	1466.67✓							
		Bond and Mortgage, St. Andrews Golf Club	87,125.00✓							
		" " " " " accrued interest to 8/11/19	484.03✓							
		Promissory noted of William L. Abbott	V00,000.00✓							
		" " " " " accrued interest to 8/11/19	1066.56✓							
		Promissory note of Chappel Publishing Co.	6600.00✓							
		Chappel Publishing Co, accrued interest to 8/11/19	68.75✓							
		Samuel Harden Church (promissory note)	5000.00✓							
		FORWARD	#V,078,455.50							

1919
August 11

	FORWARD	$ 1,078,456.60
Richard T. Davis	(Promissory Note)	25,000.00 ✓
" " "	(accrued interest to 8/11/19)	125.00 ✓
" " "	(Promissory Note)	1,000.00 ✓
Hamilton Holt.	(Promissory Note)	15,000.00 ✓
" "	(accrued interest to 8/11/19)	366.67 ✓
Heron B. Hoyt	(Promissory Note)	1,000.00 ✓
" " "	(accrued interest to 8/11/19)	13.06 ✓
Robert A. Johnson	(Promissory Note)	7,000.00 ✓
" " "	(accrued interest to 8/11/19)	116.13 ✓
Louis Koenmenich	(Promissory Note)	1,600.00 ✓
" "	(accrued interest to 8/11/19)	7.09 ✓
Rev. Frederick Lynch and Samuel T. Sutton	(Promissory Notes)	8,000.00 ✓
" " "	(accrued interest to 8/11/19)	89.78 ✓
E. D. Morris	(Promissory Notes)	408.90 ✓
" "	(accrued interest to 8/11/19)	1.36 ✓
John McLeod	(Promissory Note)	50,000.00 ✓
" "	(accrued interest to 8/11/19)	1,108.33 ✓
Alexander R. Peacock	(Promissory Note)	100,000.00 ✓
" " "	(accrued interest to 8/11/19)	1,013.89 ✓
James N. Reed	(Promissory Note)	40,000.00 ✓
" "	(accrued interest to 8/11/19)	479.16 ✓
W. Orlando Rowland	(Promissory Note)	20,000.00 ✓
" " "	(accrued interest to 8/11/19)	191.11 ✓
Robert Turnbull Wishart	(Bond for £500) @4.315	1,157.50 ✓
" " "	(accrued interest to 8/11/21) (£6-6-6 @ 4.315)	26.00 ✓
Alexander G. Mowat	(Bond for £1,372-12-6 @4.315)	5,922.88 ✓
" " "	(Acc. int to 8/11/19 - £31-1-6 @4.315)	134.09 ✓
	FORWARD	$ 1,360,417.44

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1919

August	11	FORWARD	$1,360,417.44
		James Cummings (Bond for £117-0-6 @ 4.315)	4,863.11 ✓
		" " (accrued interest to 8/11/19 £8-3-0 @ 4.315)	35.17 ✓
		Bond and Bruce (Promissory note)	24,300.00 ✓
		Charles R. Fowler (Promissory notes)	226,121.66 ✓
		Carnegie Hall (open account)	198,478.77 ✓
		" " (Accrued interest to 8/11/19)	1,888.96 ✓
		Miss May Langhorn (open account)	6,371.78 ✓
		Henry D. Whitfield (open account	25,000.00 ✓
		Robert A. Franks	980.00 ✓
		Thomas M. Carnegie	980.00 ✓
		Andrew Carnegie, 2nd	980.00 ✓
		Dr. J. C. Greenway	980.00 ✓
		Alexander King	980.00 ✓
		George W. King	980.00 ✓
		Henry D. Whitfield	980.00 ✓
		~~Rents Receivable (L. N. Carnick)~~	~~158.00~~
		~~Rents Receivable (Wm. M. Erb)~~	~~391.67~~
		Rents Receivable (L. N. Carnick)	158.00 ✓
		Rents Receivable (Wm. M. Erb.)	391.67 ✓
		Rents Receivable in Scotland (£1168-5-2 @ 4.315)	5,041.04 ✓
		Accounts due for sale of wood, farm stock and produce in Scotland (£5591-14-2 @ 4.315)	24,128.22 ✓
		Home Trust Co. (Income on $5,000,000 Trust to 8/11/19)	40,208.33 ✓
		Home Trust Co. (Excess Income $4,260,000 Trust to 8/11/19)	18,161.79 ✓
		FORWARD	$1,943,416.84

1919

August	11	FORWARD	$1,943,416.84
		Ten duties owed by tenants in Scotland (£69-17-1 @ $4.315)	301.42 ✓
		Charles M. Schwab (open account)	467,088.61 ✓
		" " " (accrued interest to 8/11/19)	1,587.74 ✓
$1000		Allegheny Valley 4% due 3/1/42 @ 85½ ✓	855.00 ✓
		Accrued interest to 8/11/19	17.89 ✓
$25,000		Atchison Topeka & Santa Fe Ry Col-Aug 1st & Ref 4½s due 3/1/62 @ 80	20,000.00 ✓
		Accrued interest to 8/11/19	503.13 ✓
$100,000		Atchison Topeka & Santa Fe Ry General 4s due 10/1/95 @ 77	77,000.00 ✓
		Accrued interest to 8/11/19	1,466.66 ✓
$100,000		Boston & Maine R.R. Co. Bonds 4½s due 4/1/29 @ 86 including past due and accrued interest	86,000.00 ✓
$850,000		Bessemer & Lake Erie Ry Co Albion Equipment Trust 6s @ 80 3/8	683,187.50 ✓
		Accrued Interest to 8/11/19	8,381.94 ✓
$400,000		Carolina Clinchfield & Ohio R.R. Co. 1st 6s due 6/1/38 @ 75	300,000.00 ✓
		Accrued Interest to 8/11/19	3,944.44 ✓
$250,000		Chicago, Burlington & Quincy R.R. General Mortgage Currency 4s due 3/1/58 @ 76	190,000.00 ✓
		Accrued Interest to 8/11/19	4,472.22 ✓
$108,000		Chicago & Western Indiana RR Co. Cons. Gold 4s due 7/1/52 @ 61½ ✓	66,420.00 ✓
		Accrued Interest to 8/11/19	492.00 ✓
		FORWARD	$4,856,074.28

1919

August 11

	FORWARD	$ 4,856,074.28
$600,000	Cincinnati + Muskingum Val. Ry.	
	1st S.F. Gold 4s due 8/1/48 @ 80	400,000.00 ✓
	Accrued Interest to 8/11/19	611.11 ✓
$100,000	Chicago, Milwaukee + St Paul Ry Co	
	General Mtge Gold 4½s due 6/1/89 @ 76	76,000.00 ✓
	Accrued Interest to 8/11/19	512.60 ✓
$100,000	Chicago, Milwaukee + St Paul Ry	
	General Mtge Gold 4s ("A") due 6/1/89 @ 70½	70,500.00 ✓
	Accrued Interest to 8/11/19	466.66 ✓
$26,000	Cleveland + Marietta Ry Co.	
	1st Gold 4½s due 6/1/36 @ 92	23,000.00 ✓
	Accrued Interest to 8/11/19	315.67 ✓
$20,000	Cleveland + Pittsburgh R.R. Co.	
	Genl S.F. Gold 4½s due 3/1/42 @ 92⅛	18,426.00 ✓
	Accrued Interest to 8/11/19	102.60 ✓
$50000	Central R.R. of New Jersey	
	Genl 6s, due 7/1/87 @ 100	50,000.00 ✓
	Accrued Interest to 8/11/19	284.72 ✓
$150,000	The Delaware + Hudson Co.	
	1st + Ref Gold 4s due 9/1/43 @ 83	124,500.00 ✓
	Accrued Interest to 8/11/19	1,683.33 ✓
$28,000	Duluth + Iron Range R.R. Co.	
	1st Currency 5s due 10/1/37 @ 91½	208,620.00 ✓
	Accrued Interest to 8/11/19	4,148.33 ✓
$1490,000	N.C. Frick Coke Co. Pitts-Monon	
	1st Lien P.M. 6s @ 97½	1,383,526.00 ✓
	Accrued Interest to 8/11/19	8,080.42 ✓
$26000	Grand Rapids + Indiana Ry Co	
	1st & Gen Gold 4½s due 7/1/41 @ 84¾	21,187.50 ✓
	Accrued Interest to 8/11/19	178.12 ✓
	FORWARD	$ 7,247,153.98

1919

August 11

	FORWARD	$7,247,153.98
$300,000	Illinois Steel Co.	
	Gold Deb 4½s due 4/1/40 @ 85	255,000.00 ✓
	Accrued interest to 8/11/19	4,912.50 ✓
$250,000	Illinois Central R.R.	
	P.L. Gold 3½s due 7/1/52 @ 69½	173,750.00 ✓
	Accrued Interest to 8/11/19	996.53 ✓
$250,000	Jamestown, Franklin & Clearfield	
	R.R. Co. 1st Gold 4s due 6/1/59 @ 79½	198,750.00 ✓
	Accrued Interest to 8/11/19	1,972.22 ✓
$107,000	Kansas City Terminal Ry.	
	1st Gold 4s due 1/1/60 @ 72½	77,575.00 ✓
	Accrued Interest to 8/11/19	487.44 ✓
$304,400	Keokuk & Hamilton Bondholders Co. Inc	
	6% Secured Notes due 10/1/44 @ 95	289,180.00 ✓
	Accrued Interest to 8/11/19	6,646.06 ✓
$425,000	Lehigh & Lake Erie R.R. Co.	
	1st Gold 4½s due 3/1/57 @ 90½	384,625.00 ✓
	Accrued Interest to 8/11/19	8,663.12 ✓
$100,000	Louisville & Nashville R.R. Co.	
	A.K. & C. Div Gold 4s due 5/1/56 @ 74	74,000.00 ✓
	Accrued Interest to 8/11/19	1,122.22 ✓
$100,000	Minneapolis, St Paul & S.S.M. Ry Co.	
	1st Cons Gold 4s due 7/1/38 @ 83¾	83,250.00 ✓
	Accrued Interest to 8/11/19	456.66 ✓
$250,000	Minneapolis, St Paul & S.S.M. Ry Co.	
	and Chicago Terminal R.R. Co.	
	Chicago Terminal 1st Gold Joint 4s	
	due 11/1/41 @ 88	220,000.00 ✓
	Accrued Interest to 8/11/19	2,805.55 ✓
	FORWARD	$9,031,236.17

1919

August	11		FORWARD	$9,031,736.17
	$160,000	Missouri, Kansas & Texas Ry Co		
		1st & Ref Gold 4s due 9/1/2004 @ 45		
		including accrued interest	117,600.00 ✓	
	$1,000,000	J.L. Mott Co. 1st 5s due 6/1/26 @ 66	660,000.00 ✓	
		Accrued Interest to 8/11/19	9,861.11 ✓	
	$200,000	New York Central & Hudson R.R.R. Co		
		Cons 4s Series A due 7/1/98 @ 74 1/8	148,250.00 ✓	
		Accrued Interest to 8/11/19	244.44 ✓	
	$60,000	Northern Pacific - Great Northern		
		Joint Col Trust 4s due 7/1/21 @ 95 1/2	47,750.00 ✓	
		Accrued Interest to 8/11/19	227.77 ✓	
	$250,000	Northern Pacific - Great Northern		
		Joint Col Trust 4s due 7/1/21 @ 95 1/2	238,750.00 ✓	
		Accrued Interest to 8/11/19	1,138.89 ✓	
	$100,000	Northern Pacific Ry. Co.		
		P.L. Ry & L. G. 4s due 1/1/97 (Reg) @ 76 1/4	76,250.00 ✓	
		accrued Interest to 8/11/19	455.56 ✓	
	$250,000	Northern Pacific Ry Co.		
		P.L. Ry & L. G 4s due 1/1/97 @ 78 1/2	196,250.00 ✓	
		Accrued Interest to 8/11/19	1,138.89 ✓	
	$7,000	Northern Pacific Ry Co.		
		Ref & Imp. Gold 4 1/2s ("A") due 7/1/2047 @ 82	22,140.00 ✓	
		Accrued Interest to 8/11/19	138.38 ✓	
	$63,000	Pennsylvania Co - 15-25 year		
		4% Gold Coup Bonds due 4/1/1921 @ 85 3/4	54,022.50 ✓	
		Accrued Interest to 8/11/19	917.00 ✓	
	$100,000	Pennsylvania R.R. Co.		
		Cons Gold 4 1/2s due 8/1/60 @ 95 1/4	95,250.00 ✓	
		Accrued Interest to 8/11/19	137.50 ✓	
		FORWARD	$10,686,667.71	

1919

August 11		FORWARD	$10,686,657.21
$200,000	Pennsylvania R.R. Co.		
	Cons Gold 4s due 6/1/48 @ 85 1/4		170,500.00 ✓
	Accrued Interest to 8/11/19		2,244.44 ✓
$100,000	Pennsylvania R.R. Co.		
	Gen Gold 4 1/2s ("A") due 6/1/65 @ 82 1/2		82,500.00 ✓
	Accrued Interest to 8/11/19		887.60 ✓
$25,000	Pittsburgh Bessemer + Lake Erie		
	Rutler Equipment Trust 6s		
	due 4/1/21 @ 96		24,000.00 ✓
	Accrued Interest to 8/11/19		464.86 ✓
$25000	Pittsburgh, Cincinnati, Chicago +		
	St Louis Ry Co. Cons Gold 4 1/2s		
	Series B, due 4/1/42 @ 93 7/8		23,468.75 ✓
	Accrued Interest to 8/11/19		409.37 ✓
$400,000	Terminal R.R. Assn of St Louis		
	Gen Ref Gold 4s due 1/1/53 @ 72		288,000.00 ✓
	Accrued Interest to 8/11/19		1,822.22 ✓
$12000	Toledo, Walhonding Valley + Ohio R.R.		
	1st Gold 4 1/2s ("A") due 7/1/31 @ 90 3/8		10,846.00 ✓
	Accrued Interest to 8/11/19		61.60 ✓
$21000	Toledo, Walhonding Valley + Ohio, R.R.		
	1st Gold 4 1/2s ("B") due 7/1/35 @ 90 3/8		18,978.75 ✓
	Accrued Interest to 8/11/19		107.63 ✓
$900000	Union R.R. Co. - Munhall Eq Trust		
	1st 6s due 6/1/1923-1924 @ 80 3/8		723,376.08 ✓
	Accrued Interest to 8/11/19		8,876.00 ✓
$100,000	Union Pacific R.R. Co.		
	RR + L.G. 1st 4s due 7/1/47 @ 84 5/8		84,626.00 ✓
	Accrued Interest to 8/11/19		466.66 ✓
	FORWARD		$12,128,267.79

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1919

August 11		FORWARD	$12,178,267.79
$90,000	U. S. Govt Liberty Loan		
	1st 3½s due 6/15/47 @ 99.76		89,784.00 ✓
	Accrued Interest to 8/11/19		490.00 ✓
$32,000	U. S. Govt. Liberty Loan		
	4th 4¼s due 10/15/38 @ 93.30		29,856.00 ✓
	Accrued Interest to 8/11/19		438.22 ✓
$10,000	U. S. Govt Liberty Loan		
	3¾s due 5/20/23 @ 99.82		9,982.00 ✓
	Accrued Interest to 8/11/19		86.13 ✓
$180,000	U. S. Steel Corp.		
	S.F. 5s due 4/1/63 @ 100½		180,900.00 ✓
	Accrued Interest to 8/11/19		2,625.00 ✓
$835,000	U. S. Steel Corp. 50 yr 5s (Reg)		
	Series A, due 4/1/51 @ 100		835,000.00 ✓
	Accrued Interest to 8/11/19		4,754.86 ✓
$10,000	U. S. Steel Corp 50 yr 5s		
	Series A, due 4/1/51 (collateral		
	securing note payable to Parker		
	Noel, Earl of Southesk) @ 100		10,000.00 ✓
	Accrued Interest to 8/11/19		56.94 ✓
$70,000	U. S. Steel Corp. 50 yr 5s (coupon)		
	Series A, due 4/1/51 @ 101		70,700.00 ✓
	Accrued Interest to 8/11/19		398.61 ✓
$176,000	U. S. Steel Corp. 50 yr 5s (Reg)		
	Series B. due 4/1/51 @ 100		176,000.00 ✓
	Accrued Interest to 8/11/19		1,107.63 ✓
$47,000	U. S. Steel Corp. 50 yr 5s Series B.		
	due 4/1/51 (collateral securing note		
	payable to Parker Noel) @ 100		47,000.00 ✓
	Accrued Interest to 8/11/19		71.80 ✓
	FORWARD		$14,136,417.98

1919
August 11

		FORWARD	$14,136,417.98
$9000	U. S. Steel Corp. 50 yrs 6% (coupon)		
	Series B due 4/1/51 @ 101		9,090.00✓
	Accrued Interest to 8/11/19		13.75✓
$807,000	U. S. Steel Corp 50 yrs 6% (reg)		
	Series C, due 4/1/51 @ 100		807,000.00✓
	Accrued Interest to 8/11/19		18,045.42✓
$3000	U. S. Steel Corp, 50 yrs 6% (coupon)		
	Series C due 4/1/51 @ 101		3,030.00✓
	Accrued Interest to 8/11/19		67.08✓
$830,000	U. S. Steel Corp, 50 yrs 6% (reg)		
	Series D, due 4/1/51 @ 100		830,000.00✓
	Accrued Interest to 8/11/19		15,101.39✓
$53,000	U. S. Steel Corp, 50 yrs 6%		
	Series D due 4/1/51 (collateral		
	securing note to Charles Hall) @ 100		53,000.00✓
	Accrued Interest to 8/11/19		964.31✓
$3000	U. S. Steel Corp, 50 yrs 6% (coupon)		
	Series D. due 4/1/51 @ 101		3,030.00✓
	Accrued Interest to 8/11/19		54.58✓
$1,105,000	U. S. Steel Corp, 50 yrs 6% (reg)		
	Series E, due 4/1/51 @ 100		1,105,000.00✓
	Accrued Interest to 8/11/19		15,500.69✓
$13,000	U. S. Steel Corp, 50 yrs 6% (coupon)		
	Series E, due 4/1/51 @ 101		13,130.00✓
	Accrued Interest to 8/11/19		187.36✓
$1,660,000	U. S. Steel Corp, 50 yrs 6% (reg)		
	Series F, due 4/1/51 @ 100		1,660,000.00✓
	Accrued Interest to 8/11/19		16,369.44✓
	FORWARD		$18,685,997.00

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1919				
August 11		FORWARD		$18,685,997.00
$32,000	U. S. Steel 50 yr 5s			
	Series F, due 4/1/51 (collateral			
	securing note to Charles Neave)	@ 100	32,000.00	
	Accrued Interest to 8/11/19		316.66	
$40,000	U. S. Steel 50 yr 5s			
	Series F due 4/1/51	@ 101	40,400.00	
	Accrued Interest to 8/11/19		394.44	
$43,000	U. S. Steel 50 yr 5s			
	Series F, due 4/1/51 (collateral			
	to the Cremer Trust)	@ 100	43,000.00	
	Accrued Interest to 8/11/19		424.03	
$190,000	Wheeling Terminal Ry Co.			
	1st Gold 4s, due 8/1/40	@ 76	190,000.00	
	Accrued Interest to 8/11/19		306.66	
$25,000	West Va. & Pittsburgh R.R. Co.			
	1st Gold 4s, due 4/1/90	@ 71	17,750.00	
	Accrued Interest to 8/11/19		363.89	
$25,000	Western Pennsylvania R.R. Co.			
	Cons. Gold 4s, due 6/1/28	@ 91	22,750.00	
	Accrued Interest to 8/11/19		197.22	
$35,000	Ellendale, North Dakota Revenue			
	Warrants (4½) due 6/1/22	@ 100	35,000.00	
	Accrued Interest to 8/11/19		567.78	
60 shares	Agricultural Improvement Assn.			
	of Ky State (Pfd) par $100	@ $1.	60.00	
126 shares	The Bellfield Co. of Pittsburgh			
	(Com) par $100	@ 2½	312.50	
126 shares	The Bellfield Co of Pittsburgh			
	(6% Pfd) par $50	@ 37½	4,687.50	
	FORWARD		$19,074,515.48	

1919
August 11

	FORWARD	$19,074,615.48
1000 shares Carnegie Hall (Com) par $100.		15,440.32 ✓
20,000 shares City + Suburban Homes Co., (Com) par $10. @ 5		100,000.00 ✓
2000 shares Cleveland + Pittsburgh RR. Co. (7% Guar) par $50. @ 65		130,000.00 ✓
Dividend declared and unpaid		1,760.00 ✓
390 shares Erie + Pittsburgh RR. Co. (Com) par $50. @ 54		21,060.00 ✓
966 shares Home Trust Co; Hoboken, N.J. (Com) par $100. @ 196		189,140.00 ✓
35,200 shares Keokuk + Hamilton Bonesholders Co (Com) par $10. @ 1 1/2		88,000.00 ✓
226 shares Louisville + Nashville R.R. Co (Com) par $100. @ 111		24,976.00 ✓
Dividend declared and unpaid		787.50 ✓
2 shares Louisville Property Co (Com) par $100 @ 50		100.00 ✓
133 shares New York Transfer Co (Com) par $100. @ 35		4,666.00 ✓
326 shares Pennsylvania R.R. Co. (Com) par $50. @ 43 5/8		14,178.13 ✓
Dividend declared and unpaid		243.75 ✓
13456 shares The Pittsburgh, Bessemer + Lake Erie RR Co (Com) par $50 @ 23		309,488.00 ✓
10,910 shares The Pittsburgh, Bessemer + Lake Erie R.R. Co (6% Pfd) par $50 @ 53		578,230.00 ✓
3000 shares Pere Marquette Ry Co. (Prior "A" Pfd) par $100. @ 62		186,000.00 ✓
FORWARD		$20,938,663.18

1919 August	11	FORWARD		$10,938,563.18		
		160 shares Rensselaer + Saratoga R.R. Co. - (com) par $100. - @ 120.		18,000.00 ✓		
		40 shares U. S. Cremation Co, Ltd (com) par $25 @ 8		320.00 ✓		
		TOTAL		$10,956,883.18		
1919 August	11	Interest in Madison Mining Trust	33		564.66 ✓	
		To Estate of Andrew Carnegie Central account	✓			564.66 ✓
		Interest of 56.4% in the securities held by the Trust at their appraised values, as follows.				
		630 shares Brazilian Iron + Steel Co (10% pd)		$389.90		
		2500 shares Nevada Land Co (85% pd)		1260.00		
		1260 shares Judson Land Co (58% pd)		3000.00		
		1320 shares Judson Mining Co (full pd)		6100.00		
		600 shares Nevada Mining Co (full pd)		160.00		
		95 shares Century Zinc (full pd)		960.00		
		10 shares Huronian Land Co (full pd)		1000.00		
		5 shares Illinois Pyrite Co (full pd)		260.00		
		Cash		467.43		
		Total securities in Trust		$46,860.33		
		56.4% of $46860.33 =		26,406.6 ✓		
1919 August	11	Interest in $4,250,000 Trust Fund.	35		90,195.00	
		To Estate of Andrew Carnegie, Central account	✓			90,195.00
		Reversionary interest in the following securities forming the principal of the Trust for the payment of Pensions: -				
		$600000 U. S. Steel 50 yr 5% due 4/1/51 Series A		$600,000.00		
		600000 U. S. Steel 50 yr 5% due 4/1/51 Series B.		600,000.00		
		600,000 U. S. Steel 50 yr 5% due 4/1/51 Series C		600,000.00		
		FORWARD		$1,700,000 ✓		

1919
August 11 FORWARD $1,700,000.00

$600,000 U.S. Steel 50 yr 6s due 4/1/51 Series D. 600,000.00
$760,000 U.S. Steel 50 yr 6s due 4/1/51 Series E. 760,000.00
$1,300,000 U.S. Steel 50 yr 6s due 4/1/51 Series F 1,300,000.00
Total Bonds in Trust $4,760,000.00
Present Value of Pensions 8/11/19 1,348,043.00
Reversionary Interest 8/11/19 $3,401,957.00

1919
August 11 Account with James F. Hardie - Factor at Skibo 110 4581366
To Cash on Hand and on deposit 10 4581366

To charge Mr. Hardie with the following bank accounts in his hands:-

Cash in possession James F. Hardie £86-15-8 - $374.47
Royal Bank of Scotland, London Branch 6-17-10 - 28.66
Deposit receipt, Bank of Scotland,
Dornoch Branch. 4000-0-0 - 17,760.00
Accrued interest above receipt 22-13-7 - 97.88
Deposit receipt, North of Scotland &
Town & County Bank, Ltd
Dornoch Branch. 1600-0-0 - 6,472.60
Accrued interest above receipt 4-18-6 - 21.26
Deposit receipt, Bank of Scotland
Dornoch Branch. 4600-0-0 - 19,417.60
Accrued interest above receipt 13-13-8 - 59.04
Current Account, North of Scotland
& Town & County Bank, Ltd
Dornoch Branch. 225-2-7 - 971.43
Current Account Bank of Scotland
Dornoch Branch. 249-16-6 - 1077.98
Deposit Account, Army & Navy
Cooperative Society Ltd 7-17-9 - 37.96
£1061-7-6 - $4581366

1919

Oct	3	Bonds, Stocks, Mortgages + Notes (Control a/c)	16		460 000 00		
		To Bonds, Stocks, Mortgages + Notes (C.M. Schwab)	16	✓		460	000 00
		For the following bonds received in payment of loan dated 11/30/1907 to C.M. Schwab.					
		$100,000 U.S. Steel 50 yr 5s Series A (#2603)	$100,000.00	✓			
		$100,000 U.S. Steel 50 yr 5s Series C (#2798)	$100,000.00	✓			
		$60,000 U.S. Steel 50 yr 5s Series E (#2851, #2852, #2853)	60,000.00	✓			
		$200,000 U.S. Steel 50 yr 5s Series F (#2876, #2877)	200,000.00	✓			
			$460,000.00				
Oct	3	Income Stocks Bonds Mortgages + Notes (Control a/c)	150		6250 00		
		To Bonds, Stocks Mortgages + Notes (C M Schwab)	16	✓		6	250 00
		For accrued interest on $460,000. bonds U.S. Steel Co. 50 yr 5's received from C.M. Schwab in payment of loan dated 11/30/1907, said accrued interest being credited as a reduction of loan as follows:-					
		Accrued Int $100,000 Series A. 7/1/19 to 9/30/19	$1250.00	✓			
		Accrued Int $100,000 Series C 9/1/19 to 9/30/19	416.67	✓			
		Accrued Int $60,000 Series E 7/1/19 to 9/30/19	1250.00	✓			
		Accrued Int $200,000 Series F 7/1/19 to 9/30/19	3333.33	✓			
			$6250.00				
Dec	1	Decrease in Principal	90		183 75		
		To U.S. Steel S.F. 5s 1963	16	✓			183 75
		To charge off difference between appraised value of $7000 par value U.S. Steel S.F. 5s sold to R.A. Franks 12/1/19 and value on date of sale					
		$7000 - Appraised value 9/11/19 @ 100 5/8	$7043.75				
		7000 - Sales price 12/1/19 @ 98	6860.00				
		Difference charged to Decrease in Principal	183.75				

1919

Dec 18 Estate Creditors (John Ross) (V770) 198 ✓ 43 26
To Foreign Exchange Account 180 43 26

To credit to foreign exchange account the difference between the appraised value 9/11/19 and the actual value on date of payment, as follows:-

9/4/19 valuation:

£ 1000 @ 4.315	4315.00	
Interest accrued to 9/11/19	7.19	
Federal Tax (8% on $7.19	.58	
Total valuation 9/11/19		$4377.77

12/18/19 (date of payment) valuation

£1000 @ 3.8925	$3892.50	
Interest to 9/11/19 (£1 7/3 @ 3.8925)	6.49	
Federal Tax (8% on $6.49)	.52	
Total valuation 12/18/19		3899.51
Difference credited to Foreign Exchange A/c		$ 43 26

Dec 31 Estate Creditors (Dorothy Herndon) (V767) 198 ✓ 3 35
To Foreign Exchange A/c 180 3 35

To credit to foreign exchange account the difference between the 9/11/19 valuation of accrued interest and taxes and the actual valuation on date of payment are follows:-

9/11/19 valuation on basis of £1000 @ 4.315 or $4.316.00

Interest accrued to 9/11/19	$24.57	
Federal Tax (8% on $24.57)	1.97	
Total valuation 9/11/19		$26.54

12/31/19 valuation (date of payment) basis of £1000 @ 3.77

Interest accrued to 9/11/19	$21.47	
Federal Tax (8% on $21.47	1.72	
Total valuation 12/31/19		23.19
Difference credited to Foreign Exchange A/c		3.35

1920						
January	16	(as of 9/9/19) Account with (Mrs) Louise W. Carnegie	100		9677	
		To Debts of Decedent (V1- Louis + Lena Steinhardt)	V32			9677
		To charge Mrs Carnegie's account with the proportion of salary paid under the above voucher from Aug 1st to 31, 1919, the total amount of which was charged to Debts of Decedent a/c				
"	16	(as of 9/9/19) Account with (Mrs) Louise W. Carnegie	100		7742	
		To Debts of Decedent (V3- William Gilliland)	V32			7742
		To charge Mrs Carnegie's account with the proportion of salary paid under the above voucher from Aug 1st to Aug 31, 1919, the total amount of which was charged to Debts of Decedent a/c				
"	16	(as of 9/9/19) Account with (Mrs) Louise W. Carnegie	100		645	
		To Debts of Decedent (V4- M. Riley)	V32			645
		To charge Mrs Carnegie's account with the proportion of salary paid under the above voucher from Aug 1st to Aug 31, 1919, the total amount of which was charged to Debts of Decedent a/c.				
"	16	(as of 9/9/19) Account with Mrs. Louise W. Carnegie	100		645	
		To Debts of Decedent (V5- Henry Loose)	V32			645
		To charge Mrs Carnegie's account with the proportion of salary paid under the above voucher from Aug 1st to Aug 31, 1919, the total amount of which was charged to Debts of Decedent a/c.				
"	16	(as of 9/16/19) Administrative Expense - Salaries.	V94		10758	
		To Debts of Decedent. (V8- R.A Franke)	V32			10758
		To charge the proper account with the proportion of salary paid under the above voucher from Aug 1st to Aug 31, 1919, originally charged Debts of Decedent				

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1920								
January	16	(as of 9/16/19) Administrative Expense - Salaries	v94		161	29		
		To Debts of Decedent (V9 - Elizabeth N. Stewart)	v37				161	29
		To charge the proper account with proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent						
"	16	(as of 9/16/19) Administrative Expense - Salaries	v94		129	03		
		To Debts of Decedent (V10 - W J Foskett)	v37				129	03
		To charge the proper account with the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent.						
"	16	(as of 9/16/19) Administrative Expense - Salaries	v94		96	77		
		To Debts of Decedent (V11 - J.A. Fortune)	v37				96	77
		To charge the proper account with the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent.						
"	16	(as of 9/16/19) Account with (Mrs) Louise W. Carnegie	100		145	16		
		To Debts of Decedent (V12 - D. N. Clark)	v37				145	16
		To charge the proper account with the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent c/c						
"	12	(as of 9/16/19) Account with (Mrs) Louise W. Carnegie	100		168	81		
		To Debts of Decedent (V13 - James Bertram)	v37				168	81
		To charge to the proper account the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent.						

1920 January	16	(as of 9/16/19) Account with (Mrs.) Louise W. Carnegie	100		53763		
		To Debts of Decedent (V14 - J.A. Poynton)	232 ✓				53763
		To charge to the proper account the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919 the total of which was originally charged to Debts of Decedent.					
"	16	(as of 9/16/19) Account with Mrs. Louise W. Carnegie	100		4839		
		To Debts of Decedent (V15 - Franklin Slater)	232 ✓				4839
		To charge to the proper account the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919 the total of which was originally charged to Debts of Decedent					
"	16	(as of 9/16/19) Account with (Mrs.) Louise W. Carnegie	100		16129		
		To Debts of Decedent (V16 - Alexander King)	232 ✓				16129
		To charge to the proper account the proportion of salary paid under the above voucher from Aug 12 to Aug 31, 1919, the total of which was originally charged to Debts of Decedent.					
"	16	(as of 11/3/19) Account with (Mrs.) Louise W. Carnegie	100		3884		
		To Debts of Decedent (V119 N.Y. Telephone Co.)	232 ✓				3884
		To charge Mrs Carnegie's account with the amount of the September 1919 bill paid under the above voucher, the total of which was originally charged to Debts of Decedent					
Feb	28	U. S. Steel S.F. 5s 1963	16 ✓		875		
		To Decrease in Principal	90				875
		to adjust entry Dec 1, 1919 charging Decrease in Principal $183.75					
		Appraised value should be $7000 @ 100½ $7035.00					
		Sales Price $7000 @ 98 6860.00					
		Proper Charge to Decrease in Principal 175.00					
		Balance credited to adjust 8.75					

1920.

Jan	31	N.C. Frick Coke Co. - Pitts-Monon 1st L Pm 5s	16 ✓	31	675	00	
		To Increase in Principal	80				31	675	00
		Gain in sale of $1767000 Frick Bonds in Jan 1920							
		Appraised value 97½ Sold at par.							
		Cash received 1767 bonds @ 100. 1767000.00							
		Appraised value 1767 bonds @ 1735375.00							
		Gain 31675.00							
Feb.	19	U. S. Steel Corp Reg 50 yr 5% Gold Bonds due 1951 Series A	16 ✓	36	000	00			
		To value of Interest in $1750000 Trust.	35				36	000	00
		For bonds returned to Estate, which formerly formed part of the Trust established November 17, 1913 and which are no longer needed as part of the Trust, therefor being returned to the Estate by the Home Trust Company, the Trustee under the deed of Trust.							
Feb	19	Trusts Established for Annuitants	35	6	000	00			
		To U. S Steel Corp. Reg 50 yr 5% Gold Bonds due 1951 "F"	16 ✓				6	000	00
		For bonds transferred as per the following:							
		"Whereas, Home Trust Company, a Corporation duly organized and existing under and by virtue of the laws of the State of New Jersey, the Executor named in the last Will and Testament of Andrew Carnegie, late of the County of New York, deceased, and the Trustee of the trusts by said Will created, has duly qualified and is now acting as Executor and Trustee; and							
		"Whereas, in and by the Fourth Article of said Will of said Andrew Carnegie, deceased, a pension was given and bequeathed to Agnes Lockerbie of one-Half of her earnings; and							

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Feb. 19

"Whereas, the annual earnings of said Agnes Lockerbie, as a servant in the household of said Andrew Carnegie, deceased, at the date of his death, were of the amount of Five Hundred and Seventy-six Dollars ($576.) a year; and

"Whereas, Home Trust Company as such Executor and Trustee, is authorized & by the Eighth Article of said will, in its discretion to retain for investment of the principal of any of the Trust Funds by said will created, any of the securities left by said Andrew Carnegie, deceased;

"Now, therefor, this instrument witnesseth as follows:

"Home Trust Company, as Executor of the last will and Testament of said Andrew Carnegie, deceased, hereby assigns, transfers, delivers and sets over unto Home Trust Company as Trustee of the trusts by said will created, the following securities left by said Andrew Carnegie, deceased:

"One $5000 U. S. Steel Corp. Registered 50 yr 5% Gold Bond, due 1951 Series F. #2934, and One $1000 U. S. Steel Corp. Registered 50 yr. 5% Gold Bond, due 1951 Series F #2935.

"Home Trust Company, as Trustee, to hold in trust and keep invested the said securities or proceeds thereof; And from the interest and income thereof to pay to said Agnes Lockerbie, during the year beginning August 11, 1919, and during each year thereafter, so long as she

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Feb. 19. may live, a pension of the annual amount of Two Hundred and Eighty-eight Dollars ($288), (excepting, however that for the year beginning August 11, 1919, the Trustee shall pay to said Agnes Lockerbie, One Hundred and Forty-four Dollars ($144), Home Trust Company as Executor having paid, on February 11, 1920, the sum of One Hundred and Forty-four Dollars ($144) to the said Agnes Lockerbie on account of said pension); and at her death to pay over and dispose of the principal of the fund, together with such part of the income as may not have been required to satisfy the said pension, to the persons or corporations entitled thereto as a part of the residuary estate of said Andrew Carnegie, deceased.

"In witness whereof, Home Trust Company as Executor of the will and Testament of Andrew Carnegie, deceased, has caused its corporate seal to be hereunto affixed, and these presents to be signed by its duly authorized officers, this nineteenth day of February, 1920

Home Trust Company
Executor of the Estate of
Andrew Carnegie, deceased.
By. Robert A. Franks,
President

(seal)

Attest:
Geo. W. King
Secretary

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" Home Trust Company, as Trustee under the will of Andrew Carnegie, deceased hereby acknowledges the receipt from Home Trust Company, as Executor under said will of the following securities

" One $5000 U.S. Steel Corp. Reg. 50 yr 5% Gold Bond due 1951, Series F, No. 2934 and One $1000 U.S. Steel Corp. Reg. 50 yr 5% Gold Bond due 1951 Series F. No 2935.

" The said securities to be held by it in trust, for the purposes specified in the foregoing instrument; and Home Trust Company as such Trustee, hereby releases and discharges Home Trust Company, as such Executor, from all further liability, responsibility or accountability to it, as such Trustee, for or in respect of the provisions of said will directing the payment of a pension to said Agnes Dickerbie.

" In Witness Whereof, Home Trust Company, as Trustee of the will of said Andrew Carnegie, deceased has caused its corporate seal to be hereunto affixed and these presents to be signed by its duly authorized officers, this nineteenth day of February 1920.

Home Trust Company
Trustee of the will of
Andrew Carnegie, deceased
By Robert A Franks
President

(seal)

attest
Geo W. King
Secretary

1920					
Feb	19	Trusts Established for Annuitants		6776 000 00	
		To Bonds, Stock, Notes Controlling Account	16		6776 000 00
		For the following trusts established by transferring the following United States Steel Corporation Registered 50 year 5% Gold Bonds, due 1951:-			
		Thomas Morrison Carnegie: Series A - 2 - $100000 (#2724-2725) and 1 - $20000 (#2726)	350	22 0 000 00	
		William C. Carnegie: Series A - 2 - $100000 (#2733-2734) and 1 - $20000 (#2735)	350	22 0 000 00	
		George L. Carnegie: Series A - 2 - $100000 (#2727-2728) and 1 - $20000 (#2729)	350	22 0 000 00	
		Andrew Carnegie 2nd: Series A - 2 - $100000 (#2730-2731) and 1 - $20000 (#2732)	350	22 0 000 00	
		Florence C. Perkins:- Series A - 2 - $100000 (#2714-2715) and 1 - $20000 (#2716)	350	22 0 000 00	
		Nancy C. Johnston:- Series B - 2 - $100000 (#2966-2967) and 1 - $20000 (#2968)	350	22 0 000 00	
		Margaret C. Ricketson:- Series B - 2 - $100000 (#2969-2970) and 1 - $20000 (#2971)	350	22 0 000 00	
		Estelle Whitfield:- Series B, 2 - $100000 (#2972-2973) and 1 - $20000 (#2974)	350	22 0 000 00	
		Henry D. Whitfield:- Series C - 2 - $100000 (#2368 & 2374) and 2 - $10000 (#2369-2370)	350	22 0 000 00	
		Margaret Lauder:- Series C - 1 - $100000 (#2350) and 2 - $5000 (#2351-2352)	350	11 0 000 00	
		Annie Lauder:- Series C - 1 - $100000 (#2353) and 2 - $5000 (#2354-2355)	350	11 0 000 00	
		Eliza L. George:- Series C - 1 - $100000 (#2356) and 2 - $5000 (#2357-2358)	350	11 0 000 00	
		Agnes L. King:- Series C - 1 - $100000 (#2359) and 2 - $5000 (#2360-2361)	350	11 0 000 00	
				22 0 000 00	

1920

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Feb	19	Dr. Jasper J. Garmany - Series E - 1 - $100000 (2528) and 2 - $5000 (2529-2530)					351 ✓	1 1 0	0 0 0	0 0
		Margaret B. Wilson - Series E - 1 - $100000 (2531) and 2 - $5000 (2532-2533)					351 ✓	1 1 0	0 0 0	0 0
		George W. Cable - Series E - 1 - $100000 (2534) and 2 - $5000 - (2535-2536)					351 ✓	1 1 0	0 0 0	0 0
		Dr. Robert S. Woodward - Series E. 1 - $100000 (2537) and 2 - $5000 (2538-2539)					351 ✓	1 1 0	0 0 0	0 0
		Dr. Henry S. Pritchett - Series F - 2 - $100000 (2941-2942) and 1 - $20000 (2898)					351 ✓	2 2 0	0 0 0	0 0
		David Homer Bates - Series F - 1 - $100000 (2899) and 2 - $5000 - (2900-2901)					351 ✓	1 1 0	0 0 0	0 0
		Robert A. Franks:-								
		Series A - 1 - $100000 (2713), 1 - $50000 (2717), 2 - $20000 (2718-2719) 1 - $5000 (2720)			$195000. ✓					
		Series B - 1 - $50000 (2975) and 3 $5000 (2976-2977-2978)			65000. ✓					
		Series C - 1 - $20000 (2370), 1 - $5000 (2371), 2 - $1000 (2372-2373)			27000 ✓					
		Series D - 1 - $50000 (2787), and 2 $5000 (2788-2789)			60000 ✓					
		Series E - 1 - $50000 (2541), and 3 $5000 (2540-2542-2543)			65000 ✓					
		Series F - 1 - $20000 (2936), 1 - $5000 (2937), and 3 - $1000 (2938-2939-2940)			28000 ✓					
					440000		351	4 4 0	0 0 0	0 0
		James Bertram - Series F - 2 - $100000 (2903-2904) and 1 - $20000 (2907)					351 ✓	2 2 0	0 0 0	0 0

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Feb. 19 John Morley - Series F - 2 - $100000 (1905-1906)
and 1 - $20000 (1907) 352 11 0 000 00

Thomas Burt - Series F - 1 - $100000 (1911)
and 2 - $5000 (1912-1913) 352 11 0 000 00

John Burns - Series F - 1 - $100000 (1908)
and 2 - $5000 (1909-1910) 352 11 0 000 00

Claud S. Carnegie - Series F - 2 - $100000 (1914-1915)
and 1 - $20000 (1916) 352 11 0 000 00

David Lloyd George - Series F - 2 - $100000 (1917-1918)
and 1 - $20000 (1919) 352 11 0 000 00

Hew Morrison - Series F - 1 - $100000 (1920)
and 2 - $5000 (1921-1922) 352 11 0 000 00

James F. Hardie - Series F - 1 - $100000 (1923)
and 2 - $5000 (1924-1925) 352 11 0 000 00

John A. Poynton - Series F - 1 - $100000 (1926)
and 2 - $5000 (1927-1928) 352 11 0 000 00

55 6 6 00 0 00

in accordance with the following:-

" Whereas, Home Trust Company, a corporation duly organized and existing under and by virtue of the laws of the State of New Jersey, the Executor named in the last Will and Testament of Andrew Carnegie, late of the County of New York, deceased, and the Trustee of the trusts by said Will created, has duly qualified and is now acting as such Executor and Trustee; and

" Whereas in and by the Sixth Article of said Will of said Andrew Carnegie, deceased, the said Home Trust Company, as such Executor and Trustee, is authorized

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Feb 19 and directed either to set apart, hold in trust, invest and keep reinvested in separate funds, one for each annuitant mentioned in said Will, sufficient sums to produce by the clear net interest and income thereof respectively the several annuities provided in the Fifth Article of said Will and to pay the several annuities from the interest and income of the respective funds in semi-annual payments, or to purchase such annuities in life insurance companies of good standing in the City of New York, or elsewhere; and

" Whereas, Home Trust Company, as such Executor and Trustee, is authorized in and by the Eighth Article of said Will, in its discretion to retain for investment of the principal of any of the trusts by said Will created, any of the securities left by said Andrew Carnegie, deceased; and

" Whereas, Home Trust Company, as such Executor, pursuant to the provisions contained in the said Fifth Article, has elected and does hereby elect to set apart sufficient sums to produce by the clear net income and interest thereof respectively the several annuities provided in the said Fifth Article of said Will and to pay the several annuities from the interest and income of the respective funds in semi-annual payments, rather than to purchase such

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Feb 19

annuities in life insurance companies of good standing in the City of New York or elsewhere; and

"Whereas, pursuant to the authorization contained in the Eighth Article of said Will, Home Trust Company as such Executor has elected and does hereby elect to retain for investment of the principal of the several trust funds so set apart to provide for the payment of the said several annuities provided in the Fifth Article of said Will, certain securities left by Andrew Carnegie, deceased, and hereinafter in this instrument described; and

"Whereas said Home Trust Company deems the securities hereinafter mentioned sufficient to produce by the clear net income and interest thereof respectively the several annuities provided in the Fifth Article of said Will:-

"Now, therefore, this instrument witnesseth that Home Trust Company, as Executor of the Last Will and Testament of the said Andrew Carnegie, deceased, hereby assigns, transfers, delivers and sets over unto the Home Trust Company, as Trustee of the trusts by the said Will created, the securities hereinafter listed in the paragraph with the name of each such annuitant, as a separate trust fund, (1) to hold said trust fund separate and destinct from the

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trust funds specified in other paragraphs of this instrument and keep the same invested; (2) to pay out of the interest and income thereof, in the year beginning August 11, 1919, and in each succeeding year thereafter, in semi-annual payments, to each annuitant during his or her life, the annuity specified in said Article Fifth of said will (excepting) however, that in the year beginning August 11, 1919 the Trustee shall pay to each such annuitant, a sum equal to one-half of the said annuity, Home Trust Company, as Executor, having on February 11, 1920, paid to each such annuitant one-half of said annuity; (3) if such annuitant shall die leaving surviving a widow or husband who was living at the date of the death of the said Andrew Carnegie, deceased, to continue to pay such annuity to such surviving widow or husband of the said deceased annuitant for so long a time as she or he shall survive the said annuitant and remain unmarried. Upon the termination of each such annuity, the Trustee shall, pursuant to the direction contained in said Article Sixth of said will, transfer the principal of the said fund, together with any accrued income which may not have been required for such annuity and for the administration expenses of the trust, to the persons or

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Feb 19 corporations entitled thereto under the will of the said Andrew Carnegie, deceased.

"The securities hereby assigned, transferred, conveyed and set over, as separate trust funds to provide said annuities are as follows:-"

(Note - Here follows list of annuitants and bonds for each, as per condensed form at beginning of this entry.)

"In witness whereof, Home Trust Company, as Executor of the will of Andrew Carnegie, deceased, has caused its corporate seal to be hereunto affixed, and these presents to be signed by its duly authorized officers, this nineteenth day of February, 1920.

Home Trust Company
Executor of the Estate of
Andrew Carnegie, deceased
By Robert A. Franks
President

(seal)

Attest
Geo. W. King
Secretary.

"Home Trust Company, as Trustee of said trusts by said will created, hereby acknowledges that Home Trust Company, as Executor of said will, has this day assigned, transferred, set over and delivered to it, and that it as such Trustee, has received from said Home Trust Company as Executor, in full

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satisfaction of the provisions of said Article Fifth of said Will, the securities in the amounts and of the values in the foregoing instrument described and mentioned, which said securities, said Home Trust Company, as such Trustee, hereby accepts in lieu of the money value thereof, to be held by said Home Trust Company, in separate trust funds for the purposes specified in said Fifth Article and said Sixth Article of said Will, and recited in the foregoing instrument; and the said Home Trust Company, as such Trustee, hereby releases and forthwith discharges the said Home Trust Company, as such Executor, from any and all further liability, responsibility or accountability to it, as such Trustee, for or in respect of the said provisions of the Fifth Article and the Sixth Article of said Will.

"In witness whereof, Home Trust Company, as Trustee of the trusts created by the Will of the said Andrew Carnegie, deceased has caused its corporate seal to be hereunto affixed, and these presents to be signed by its duly authorized officers, this nineteenth day of February, 1920.

Home Trust Company
Trustee under the will of
Andrew Carnegie deceased
By Robert A Franks
President

(seal)
Attest
Geo. W. King
Secretary

1920 March	24	Estate Creditors (Deposit a/c) (Chas Noel, Earl of Southesk)		✓	178818	19	
		Estate Creditors (Deposit a/c) (Chas Noel, Earl of Southesk)		✓	9700	00	
		Estate Creditors (Deposit a/c) (Chas Noel, Earl of Southesk)		✓	34618	1	
		To Bonds (Control a/c)	198/16				147000 00
		For the following U.S. Steel 50-yr 5% Gold Bonds due 1951 given in full payment of the above account as per option allowed Chas Noel in original agreement:-					
		Series A $10000.00 ✓					
		" B 47000.00 ✓					
		" D. 53000.00 ✓					
		" F 37000.00 ✓					
		$147000.00					
March	25	Decrease in Principal	90		17610	0	
		To Estate Creditors Deposit a/c (Chas Noel)	199	✓			17610 0
		To charge Decrease a/c with excess of value paid in settlement of this account as follows:-					
		Paid as per agreement (in bonds) $147000.00					
		Credit Balance of account $138538.19					
		Refund £576-2-2 2700.81	140739.00				
		Balance Charged to decrease a/c	$ 1761.00				
April	1	Pittsburgh Bessemer & Lake Erie Butler Equipment 5s	16	✓	37500	0	
		To Increase in Principal	80				37500 0
		Sale of $25000 par value @ 100 - 4/1/20 $25000.00					
		Appraised $25000 par value @ 85 - 8/11/19 21250.00					
		Balance credited to Increase in Principal 3750.00					
May	1	Withholding Agent Federal Income Taxes	380		406	0	
		To Interest paid Estate Creditors (Eleanor Hamlin)	217	✓			406 0
		8% on $6075.0 (interest 8/11/19 to 12/31/19) deducted in error from Dec 31/19 payment of interest. Creditor is a U.S. Citizen.					

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May	1	U.S. Steel S.F. 5s 1963	16 ✓		19000		
		To Increase in Principal	80				19000
		Increase upon redemption of $20000 par value on 5/1/20					
		$20000 par value redeemed @ 110 - $22000.00					
		$20000 par value appraised @ 100½ - 20100.00					
		Increase in Principal 1900.00					
"	1	(as of 4/26/20)					
		Deposit Chicago Title and Trust Co.	✓		850000		
		Deposit Fidelity Trust Co.	✓		250000		
		J.E. Elliott Note #1	✓		1050000		
		" " " 2	✓		1000000		
		" " " 3	✓		250000		
		" " " 4	✓		500000		
		" " " 5	✓		1100000		
		" " " 6	✓		800000		
		To Liquidation of C.N. Fowler A/c	16/410				1210000

Assets other than cash received upon sale of Chicago, Ill and Elizabeth, N.J. properties. The deposits with the Chicago Title & Trust and the Fidelity Trust are to secure them on their guarantees of the liability for Federal and State Inheritance Taxes.

The Elliott notes are dated April 19, 1920 and are due as follows:-

#1 - due 4/19/22 - interest April 19 - Oct 19
#2 - due 4/19/21 - " (do) " "
#3 - due 4/19/22 - (do)
#4 - due 4/19/23 - (do)
#5 - due 4/19/24 - (do)
#6 - due 4/19/25 - (do)

1920							
May	31	(as 1/17/20) Richard T. Davis $2000 Note	16 ✓		3417		
		To Income Richard T. Davis $2000 note	150 ✓				3417
		To correct entry Cash Book folio 97 under date of Jan 17, 1920, crediting $34.17 on account of principal. Actually no payment was made on account of principal as there was no accrued interest on the $2000. note as interest on same was prepaid to Oct 8, 1919. This entry to credit entire interest received Jan 17, 1920 to income.					
July	1	H.C. Frick Coke Co. P.M. 1st L.P.M. 6s	16 ✓		62500		
		To Increase in Principal	80				62500
		Increase in redemption of $25000 par value on July 1/20.					
		$25000 - par value redeemed at par	$25000.00				
		$25000 - par value appraised at 97½	24376.00				
		Increase in Principal	624.00				
"	1	Dorothy Herndon (Estate Creditor)	199 ✓		3150		
		To Foreign Exchange Account	180				3150
		Adjustment of Account as follows:					
		Appraised 9/11/19 £1000 @ 4.315	$4315.00				
		Paid 7/1/20 £1000 @ 4.00	4000.00				
			$315.00				
Aug	31	(as of 6/29/20) U. S. Steel 50 yr 5% Bonds Series E.	16 ✓	11	000000		
		Administrative Expense (General)	334		10000		
		To Annuitants Trust Bonds Returned.	358			11	000000
		Home Trust Co - Sundries	170				10000
		To set up bonds returned ℅ death of Nancy Scott Stewart, Annuitant and to credit Home Trust Co. with expenses of administering trust per agreement dated 6/30/20					

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October	1	Withholding Agent Federal Income Taxes.	381		91 98		
		To Miscellaneous Contra a/c (Robt Anderson)	400			91 98	
		Amount of refund due to the Estate of Robert Anderson for excess amount withheld on 1917 Income.					
		Withheld & paid by Estate of Robt. Anderson					
		on 12% basis - 2% on $6159.51	$123.19				
		Amount to be withheld on corrected income					
		on 10% basis - 2% on $1660.37	31.21				
		Overpayment for which claim will be filed	91.98				
October	1	Withholding Agent Federal Income Taxes	380		412 49		
		To Newly Discovered Assets	70			412 49	
		Amount of refund due this Estate for overpayment of amount withheld on 1918 Income.					
		Amount assumed and paid by Mr Carnegie					
		on Income at 12% basis - 8% on $6741.23 - $539.30					
		Amount to be withheld on corrected income					
		on 10% basis - 8% on $1685.77	176.81				
		Overpayment for which claim will be filed	$412.49				
October	1	(as 4/26/20) Dorothy Stein. Mortgage	16 ✓		12000000		
		To Liquidation C.W. Fowler a/c	410			12000000	
		For Purchase Money Mortgage received upon sale of Elizabeth, N.J. property to Dorothy Stein.					
Dec	31	Interest p/s Estate Creditors (Elmira Howden)	213 ✓		925		
		To Estate Creditors (Elmira Howden)	199 ✓			925	
		Excess amount refunded June 30, 1920. Interest to 12/31/19 was underpaid by $31.35 being 8% Federal Tax retained on interest 8/11/19 to 12/31/19 in error as Creditor is a citizen					

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In paying interest 1/1/20 to 6/30/20, $40.60 was added to the interest covering $31.35 on 8/11/19 to 12/31/20 interest and $9.25 on 6/30/19 to 8/11/19 interest. The $9.25 should not have been refunded as it originally was paid by the Estate not by the Creditor.

Dec	31	Home Trust Co - Sundries		120	24056.61	
		To Income $4,250,000 Trust		158		24056.61

Income not required for pensions in 1920 as follows:-

Income & Refunds		$503,622.82
Pensions Paid	$475281.21	
Commission of 1% on $428,500 Income	4286.00	479,566.21
Balance due the Estate		$24,056.61

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Feb 7 Inheritance & Succession Taxes — 276 2825 000 00

To Carnegie Corp of Ny — 360 — 1825 000 00

Misc Contra a/c (Guaranty Trust Co of Ny) — 401 — 1000 000 00

Payment of Balance of Federal Transfer Tax to the Collector of Internal Revenue by Carnegie Corp checks
B.T #1 - $325000.—
GT 10039-1500000
and Guaranty Trust Co check for $1000,000.
for details see vouchers 676 & 699

(as of 1/1/21) Miss Margaret Lauder, Miss Annie Lauder & Mrs George ✓ 21572 46

To Miss Margaret Lauder ✓ 7190 82

Miss Annie Lauder ✓ 7190 82

Mrs Eliza L George ✓ 7190 82

to set up separate a/cs for the above deposit a/cs

Mch 22 Lizzie Vanderhoef — ✓ 5000 00

To George Wyckoff Vanderhoef ✓ 5000 00

to transfer per letter Mrs Vanderhoef 3/22/21

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April	7	Misc Contra a/c (Guaranty Trust Co Loan)	401	10 00	00000		
		To Carnegie Corp of Ny.	360			10000000	
		Loan made by bank 7/7/21 falls on behalf of the Estate by the Carnegie Corp. - the interest being paid by the Estate to the Bank (see voucher 699)					
April	1	(as 9/22/20) Estate Creditors - Deposit a/c-s (Cremer Trust)	199 ✓	35	13537		
		To Misc Contra a/c (Sir Thomas Berridge)	401			35	13537
		Cremer Trust deposit paid in full by Sir Thomas Berridge from sum of £10150 @ 3.47 7/8 forwarded to him 9/21/20, for the sum of £10100 (all interest having been satisfied + paid, said £10100 entered on our books @ 3.47 7/8. See voucher 575.					
April	1	(as 3/19/21) Misc Contra a/c (Sir Thomas Berridge)	401		35404		
		To Interest on Bank Deposits	160				35404
		Interest received on money held by Sir Thomas Berridge pending settlement of Cremer Trust Fund amounting to £90-7-6 (see Root Clark Buckner + Howland letter 3/15/21) entered on our books @ 391 3/4					
April	1	(as 3/19/21) Administration Expenses (Legal Fees)	288		150197		
		To Misc Contra a/c (Sir Thomas Berridge	401				150197
		For amount paid Sir Thomas Berridge for services (see voucher 688) - as follows:-					
		Balance of original remittance £50-0-0 @ 347 7/8 - 173.94					
		Interest on Funds 90-7-6. @ 391 3/4 - 354.04					
		Draft (see voucher 689) 248-12-6. @ 391 3/4 - 973.99					
		£389-0-0 $1501.97					

as of Dec 31, 1920	Home Trust Co, Sundries	120		941 25	
	To Income $4,250,000 Trust	158			941 25
	Interest on Trust Bank balance not included in original entry of income for 1920 on folio Journal 24.				
May 31, 1921	Miscellaneous Contra account	401		9 98	
	To Withholding Agent Federal Income Taxes	381			9 98
	Reversing entry Journal 23, no claim for credit having been filed				
May 31, 1921	Newly Discovered Assets	70		41 49	
	To Withholding Agent Federal Income Taxes	382			41 49
	Reversing entry Journal 23, no claim for credit having been filed.				
as of Jan 26, 1921	Fidelity Title & Trust Co, Ancillary Administrator	130		60000	
	To Administration Expenses - General	335			60000
	to correct entry Cash Book 203 and to charge Fidelity Title & Trust Co with the balance not remitted on the J.A. Brashear mortgage.				
as of Feb 4, 1921	Administration Expenses General	335		3 88 60	
	Debts of Decedent	333		15 75	
	To Fidelity Title & Trust Co - ancillary Administrator	130			344 25
	to credit the ancillary administrator with Expenses (Commission, filing fees, etc) and Debts - (subscription to "Carnegie Signal Stem")				

as of Dec 31, 1921	Fidelity Title & Trust Co, Ancillary administrator.	130			127	
	To Interest on Bank Balances	161				127
	Interest decreed by the Orphans Court. (see letter June 15, 1921.)					
July 20, 1921	Legacies under Paragraph 4th of the will	171		94945 00		
	To Stocks, Bonds & Notes (Controlling a/c)	16				94945 00
	For bonds turned over to the Hampton Journal and Agricultural Institute, together with $5055 cash (for which see Cash Book folio 138) in full payment of the legacy of $300,000 under the will, as follows:-					
	Union RR Co - Munhall Equipment Trust 6's					
	$160,000 at par		$160,000.00 ✓			
	Bessemer & Lake Erie RR Albion Eq. Trust 6's.					
	$60000 due 1924 @ 97.29		48,645.00 ✓			
	$75000 due 1925 @ 96.49		72,367.50 ✓			
	$25000 due 1926 @ 95.73		23932.50 ✓			
			$ 94945.00			
as of July 20, 1921	Bonds, Stocks, etc (Bessemer & Lake Erie Albion Trust 6's)	16 ✓		4382 50		
	To Increase in Principal	80				4382 50
	Bonds transferred to Hampton Journal & Agricultural Institute at the following valuations:					
	$60000 due 1924 @		$ 48,645.00			
	$75000 due 1925 @		72,367.50			
	$25,000 due 1926 @		23,932.50			
	To value of $160,000 on transfer		$ 144,945.00			
	Appraised value $160,000 @ 80 3/8		120,562.50			
	Increase in Principal		$ 24,382.50			

as of July 20, 1921 — Bonds, Stocks, etc (Union R.R. Trunkall 5s) — 16 ✓ — $9437.50

To Increase in Principal — 80 — $9437.50

$160,000 par value bonds transferred to Hampton Normal & Agricultural Institute @ par — $160,000.00

Appraised value @ 80 3/8 — 120,562.50

Increase in Principal — $9,437.50

as of July 1, 1921 — Bonds, Stocks, etc (No Par - Gt No. CB & L 4s Reg) — 16 ✓ — 1750.00

To Increase in Principal — 80 — 1750.00

$50,000 par value redeemed @ par — $50,000.00

Appraised @ 95 1/2 — 47,750.00

Increase in Principal — $1,750.00

as of July 1, 1921 — Bonds, Stocks, etc (No Pac - Gt No, CB & L 4s) — 16 ✓ — 11750.00

To Increase in Principal — 80 — 11750.00

$150,000 par value redeemed @ par — $150,000.00

Appraised @ 95 1/2 — 138,750.00

Increase in Principal — $ 11,750.00

as of July 13, 1920 — Decrease in Principal — 90 — 3135.00

To Bonds, Stocks, etc (Duluth & Iron Range 5s) — 17 ✓ — 3135.00

$57,000 par value appraised @ 91 1/2 — $52,155.00

Sold to Carnegie Corp of Ny @ 86 — 49,020.00

Decrease in Principal — $ 3135.00

as of April 1, 1920 — Increase in Principal — 80 — 1750.00

To Bonds, Stocks etc (P.B & L.E. Butler 5s) — 17 ✓ — 1750.00

Credit in Increase a/c (Jly) — $3750.00

$5,000 par redeemed @ par — $5000

Appraised value @ 96 — 4,000 — 1000.00

Adjustment of Increase a/c — $1750.00

as of July 23, 1920	Decrease in Principal		90	16245 00		
	To Bonds, Stocks etc (U. S. Steel S.F.)		17 ✓			16245 00
	$171,000 par appraised @ 100 1/2	$171,855.00				
	Sold to Carnegie Corp. of Ny @ 91	155610.00				
	Decrease in Principal	$ 16,245.00				
as of Feb 8, 1921	Decrease in Principal		90	665 00		
	To New York Transfer Co (Bonds, Stocks, etc)		17 ✓			665 00
	133 shares appraised @ 35	$ 4655.00				
	Sold to Wm N. Woolverton @ 30	3990.00				
	Decrease in Principal	$ 665.00				
as of March 11, 1920	Interest paid Estate Creditors (Cremer Trust Funds)		215 ✓	13187		
	To Estate Creditors (Cremer Trust Funds)		200 ✓			13187
	correcting entry voucher 438-					
as of March 11, 1920	Estate Creditors Deposit % c (Cremer Trust Funds)		200 ✓	6394		
	To Foreign Exchange		180			6394
	Gain on payment of interest 6/1/19 to 8/11/19-					
	appraised £119-10-4 @ 4.315	$515.71				
	Paid 3/11/20 £119-10-4 @ 3.98	451.77				
		$ 63.94				
as of Sept 11, 1920	Estate Creditors (Deposit % c) Cremer Trust		200 ✓	8446 13		
	To Foreign Exchange		180			8446 13
	Gain on Settlement of this account 9/11/20.					
	appraised £10100 @ 4.315	$43581.50				
	Paid £10100 @ 3.47875	35135.37				
		$ 8446.13				

as of Aug 11, 1919	Bonds (British Govt Certificate of Deposit)	17 ✓	43	444	03			
	To Bonds (U.S. Steel in name of Cuenod Trust)	17 ✓				43	444	03
	To transfer, the Steel bonds having been taken up by the British Govt and a 5½% certificate of deposit issued in lieu.							
as of Mch 11, 1920	Bonds (British Govt Certificate of Deposit)	17 ✓		44	4.			
	To ~~Income (British Govt Certificate of Deposit~~ Newly Discovered Asset)	70					44	4.
	to correct entry 3/11/20 C.B. 120. the interest to 8/11/19 having been accrued at 5% on New York Transfer Tax schedules and not at 5½% as was collected.							
as of June 3, 1921	Miss Contra account	40.1		1	100	9✓		
	To Income British Govt Certificate of Deposit	150 ✓					1	100 9✓
	Income 17/1/19 to 6/1/21 @ 5½% less adjustment of overpayment 6/1/19							
as of June 1, 1921	Bonds (U.S. Steel 50 yr 5% S F)	17 ✓	43	000	00			
	To Bonds (British Certif of Deposit)	17 ✓				43	000	00
	Bonds released by British Govt 6/1/21							
as of July 1, 1921	Bonds (N.C. Brick Coke Co)	17 ✓		60	00.			
	To Increase in Principal	80					60	00.
	$24000 redeemed @ par	$24000.00						
	appraised @ 97½	23,400.00						
	Increase	$ 600.00						

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Sept 13 — Legacies under Paragraph Fourth of the Will — 17 — 194651 60

To Bonds, Stocks, etc — 17 — 194651 60

For bonds turned over to the University of Pittsburgh together with $5348.50 in cash (for which see Cash Book) folio 248 in full payment of the legacy of $200,000 under the will, as follows

Bessemer & Lake Erie, Albion & Guest 5s.

$70,000 par due 6/1/28 @ par	$70,000.00 ✓
75,000 par due 6/1/29 @ par	75,000.00 ✓
5,000 par due 6/1/30 @ par	5,000.00 ✓

Union RR - Munhall & Guest 5s.

$45,000 par due 6/1/27 @ 95.07	42,769.00 ✓
55,000 par due 6/1/28 @ 94.36	51,882.50 ✓
	$194651.50

Sept 13 — Bonds, Stocks, etc (Bessemer & Lake Erie, Albion & Guest 5s) — 17 — ✓ — 19625 00

To Increase in Principal — 80 — 19625 00

$100,000 par value bonds transferred to University of Pittsburgh @ par — $100,000.00

Appraised value @ 80 3/8 — 80,375.00

Increase — $ 19,625.00

Sept 13 — Bonds, Stocks, etc (Union RR, Munhall & Guest 5s) — 17 — ✓ — 14769 60

To Increase in Principal — 80 — 14769 60

$100,000 par value bonds transferred to University of Pittsburgh at the following valuations:-

$45,000 due 6/1/27 @ 95.07 ✓	$42,769.00
55,000 due 6/1/28 @ 94.36 ✓	51,882.50
Total values transfer	$ 94,651.50
Appraised value @ 80 3/8	80,375.00
Increase	$ 14,276.50

as of							
Oct 19, 1920	Decrease in Principal		90	43	00	00	
	To Bonds, etc (Bond & Bruce mortgage)		17 ✓				43	00	00
	Appraised value of Mortgage	$24,300.00							
	Cash received in settlement								
	8/3/20	$7500.00							
	8/17/20	7500.00							
	10/19/20	5000.00	20,000.00						
	Decrease.		$4300.00						
Oct 31, 1921	Estate Creditors (deposit 40a) Closed C. A. Carnegie		200 ✓	36	974	12 ✓			
	To Increase in Principal		80				36	974	12 ✓
	Appraised value of liability 8/11/19	$133,243.81							
	Paid (V813) in full settlement	96,269.69							
		$36,974.12 ✓							
Dec 31, 1921									
	Home Trust Co.		120	28	000	89			
	To Income $4256.000 Trust						28	000	89
	Income not required for pensions in 1920, as shown by the books of the Home Trust Co.								
Feb 11, 1922 ✓	Legacies under Paragraph Fourth of the will		27 ✓	190	878	60			
	To Bonds Stocks etc		17				190	878	60 ✓
	For bonds turned over to the Authors Club together with $912.60 Cash (for which see Cash Book V74) in full payment of Legacy of $200,000, as follows								
	Bessemer & Lake Erie R.R.								
	$46000 par due 1927 @ 96.37	$44916.60	✓						
	66000 par due 1928 @ 94.68	62504.00	✓						
	Union R.R.								
	$70000 par due 1926 @ 96.11	67277.00	✓						
	30000 par due 1927 @ 96.37	28611.00	✓						
		190,878.60							

Feb 11, 1927	Bonds etc (Bessemer & Lake Erie Albion 5s)		17 ✓	146,560	
	To Increase in Principal		81		146,560

$100000 par value transferred to the Authors Club at the following valuations:-

$45000 due 1927 @ 96.37	$42,916.50
55000 due 1928 @ 94.68	52,074.00
Total value on transfer	$94,990.50
Appraised value @ 80 3/8	80,375.00
Increase in Principal	$14,615.50

Feb 11, 1927	Bonds etc (Union RR - Munkell 5s)		17 ✓	15513.00	
	To Increase in Principal		81		15513.00

$100000 par value transferred to the Authors Club at the following valuations

$70000 due 1926 @ 96.11	$67277.00
30000 due 1927 @ 95.37	28611.00
Total value on Transfer	$95888.00
Appraised value @ 80 3/8	80375.00
Increase in Principal	$15513.00

as of Jan 9, 1927	Standard Oil Co of New Jersey		✓	7000000	
	To Richard T. Dabies		✓		7000000

1120 shares of Common stock, being collateral for loans valued @ $7000 taken over by the Estate in payment of loans.

as of Nov 11, 1919	Account with Sir John Ross	£ 4-4-4	104		18 v.		
	Debts of Decedent	£ 1-16-v	v50		780		
	To Robert J. Wishart (Principal)	£ 6-0-6	17✓				v600
	To charge Sir John with Interest @ 6% collected on R.J. Wishart £600-0-0 bond from 9/15/19 to 8/11/19 & to credit the principal account, the interest having been set up as an asset at 8/11/19. Also to charge as a debt of the decedent to 30% English tax on the £6-0-6 which amount was not set up as a liability at 8/11/19 (rate 4.31 5/-)						
as of Nov 11, 1919	Account with Sir John Ross	£ 4-10-8	104		1868		
	To Robert J. Wishart (Income)		150✓				1868
	Interest 8/11/19 to 11/15/19 on £600- loan	£ 6-9-6					
	Less English Income Tax (30%)	1-18-10					
	Net Collection (rate 4.12 1/16)	£ 4-10-8					
as of Feb 11, 1920	Account with Sir John Ross	£600-0-0	104		166600		
	To Administration Expenses - General		335				166600
	To charge Sir John with £600-0-0 transferred, at 333 on a cost of $1666.00 to Estate, and to credit account to which payment was originally charged						
as of Apr 10, 1920	Account with Sir John Ross	£ 12486-19-6	104	4866797			
	To Inheritance & Succession Taxes		276			4866797	
	to transfer charge for transfer of £ 12486-19-6 on Apr 10, 1920 @ 3.89 3/4 on a cost to the Estate of $4867.97						

a/c of May 15, 1920	Account with Sir John Rose	£8-15-0	104		334	
	To Robert J. Wicksteed (Income)		150 ✓			334
	Interest 11/15/19 to 5/15/20 on £500-	£12-10-0				
	English Tax - 30%	3-15-0				
	Net Collection (@3.81 3/4 current rate)	£8-15-0				
a/c of Sept 21, 1920	Account with Sir John Rose	£7000-0-0	104	₹4351.25		
	To Inheritance & Succession Taxes		₹76			₹4351.25
	To transfer charge for transfer of £7000-0-0 to Sir John @ 3.47 7/8 on a cost of ₹4351.25 to the Estate					
a/c of Nov 3, 1920	Account with Sir John Rose	£6-12-10	104		₹8.66	
	To Account with Mr Hardie	£6-12-10	110			₹8.66
	Balance on deposit Royal Bank of Scotland, London Branch amounting to £6-12-10 appraised at 4.31 1/2 at ₹28.66, which amount was charged to Mr Hardie collected by Sir John					
a/c of Nov 11, 1920	Account with Sir John Rose	£8-15-0	104		₹94.25	
	To Robert J. Wicksteed (Income)		150 ✓			₹94.25
	Interest 5/15/20 to 11/15/20	£12-10-0				
	Less English Tax @ 30%	3-15-0				
	Net Collection (@3.36 1/4 current rate)	£8-15-0				
a/c of Dec 17, 1920	Account with Sir John Rose	£260-0-0	104	1078.75		
	To Robert J. Wicksteed (Principal)	£260-0-0	17 ✓			1078.75
	£260-0-0 paid on account of £500 loan. Valued at 4.31 1/2 the appraised value 8/11/19					

as of May 13, 1921	Account with Sir John Rose To Robert J. Wickart (Income) Interest 11/15/20 to 5/15/21 - £7-14-10 Less English 2½ @ 30% £1-6-5 Collection (@ 3.99 11/16 current rate) £5-8-5	£5-8-5	104 150 ✓		1167	1167
as of Nov 11, 1921	Account with Sir John Rose To Robert J. Wickart (Income) Interest 5/15/21 to 11/15/21 £6-5-0 English 2½ @ 30% 1-17-6 Collected (@ 3.94 3/16 current rate) 4-7-6	£4-7-6	104 150 ✓		1726	1726
as of Nov 1, 1921	Account with Sir John Rose To Inheritance + Succession Duties To transfer charge for transfer of £167 10-0-0 to Sir John @ 3.9 15/16 on at a cost of $6656.86 to the Estate	£167 10-0-0	104 176	6656986		6656986
as of Dec 29, 1921	Account with Sir John Rose To Robert J. Wickart (Principal) Collection of balance of account, valued @ 4.31 1/2 - the appraised value 8/11/19	£250-0-0	104 17 ✓	1078 76		1078 76
as of Dec 29, 1921	Account with Sir John Rose To Robert J. Wickart (Income) Interest 11/15/21 to 12/29/21 £1-14-3 English 2½ @ 30% -10-3 Collected (@ 4.19 3/8 current rate) £1-4-0	£1-4-0	104 150 ✓		503	503

as of May 12, 1920	V871 Inheritance + Succession Taxes		V77	V4 6 74 46		
	To Account with Sir John Ross	£6330-16-10	104			V4 6 74 46
	Estate Duty on Moveables					
	10% on £63308-8-6					
	Valued @ 3.89 3/4 - cost of transfer to Estate					
as of May 12, 1920	V871 Miscellaneous Interest Paid		V76	74368		
	To Account with Sir John Ross	£190-15-8	104			74368
	Interest @ 4% - 8/11/19 to 9/12/20 on £6330-16-10					
	Estate Duty on Moveables. Valued @ 3.89 3/4 the cost of transfer of funds.					
as of May 12, 1920	V871 - Inheritance + Succession Taxes		V77	V3 9 69 63		
	To Account with Sir John Ross	£6160-0-0	104			V3 9 69 63
	Duty on Heritage - 10% on £61600 -					
	Valued @ 3.89 3/4 - the cost of transfer of funds from Ny					
as of Oct 8, 1920	V871 - Inheritance + Succession Taxes		V77	1 1 0 1 1 71		
	To Account with Sir John Ross	£3166-8-5	104			1 1 0 1 1 71
	Additional Estate Duty on Moveables					
	Taxes 15% on £63308-8-6	£9496-5-3				
	Paid 10% on 9/12/20	6330-16-10				
	Balance Paid This Date	£3165-8-5				
	Valued @ 3.47 7/8 - the cost of transfer of funds from N.Y.					
as of Oct 8, 1920	V871 - Miscellaneous Interest Paid		V76	33 5 5 0		
	To Account with Sir John Ross.	£96-8-10	104			33 5 5 0
	Additional Interest on Estate Duty on Moveables					
	Interest 8/11/19 to 5/12/20 on £9496-5-3	£287-4-6				
	Paid May 12, 1920	190-15-8				
	Balance (Valued @ 3.47 7/8 - cost of transfer)	£96-8-10				

as of Oct 8, 1920	Inheritance + Succession Taxes		VII	10697.16		
	To Account with Sir John Ross	£3075-0-0	104			10697.16
	Additional Tax on Heritage					
	Taxed @ 15% on £61,500	£9225-0-0				
	Paid @ 10% 5/12/20	6150.00				
	Additional Tax	£3075.00				
	Valued @ 3.41 7/8 cost of funds transferred					
as of Oct 8, 1920	Miscellaneous Interest Paid		VI	13769		
	To Account with Sir John Ross	£39-11-7	104			13769
	Interest on Heritage Tax -					
as of Nov 21, 1921	Inheritance + Succession Taxes		VII	7467.87		
	To Account with Sir John Ross.	£1889-5-0	104			7467.87
	addition Tax on Estate Moveables					
	appraised at £63308-8-6					
	Taxed @ 18%	£11395-10-3				
	Paid on basis of 15%	9496-5-3				
	Additional Tax	£ 1899-5-0				
	Valued on basis of 3.9 15/16 (the cost of funds transferred)					
as of Nov 21, 1921	Inheritance and Succession Taxes		VII	50747.88		
	To Account with Sir John Ross	£1845-0-0	104			50747.88
	Additional Heritage Tax.					
	Original appraised £61500 @ 18% =	£11070-0-0				
	Paid on basis of 15%	9225-0-0				
	Additional Tax original appraised	£ 1845-0-0				
	Increase in value £61500 @ 18%	11070-0-0				
	Additional Tax	£ 1845-0-0				
	Valued on basis of 3.9 15/16 (the cost of funds transferred)					

as of Nov 21, 1921	Miscellaneous Interest Paid	vv6	681 v6		
	To account with Sir John Rose £173-7-6	104			681 v6
	Interest @ 4% 8/11/19 to 11/vv/21 on £1899-5-0				
	additional Estate Duty				
	Valued @ 3.9v 15/16 - the cost of funds transferred				
as of Nov 21, 1921	Miscellaneous Interest Paid	vv7	v60v7v		
	To account with Sir John Rose £66v-7-6	104			v60v7v
	Interest @ 4% from 8/11/20 to 11/vv/21 on £1v915-				
	additional Heritage Duty.				
	Valued @ 3.9v 15/16 - the cost of funds transferred				
as of Jan vv, 1922	Inheritance & Succession Duties	v77	181930		
	To account with Sir John Rose £463-0-0	104			181930
	Duty on Succession to 1/v of Skibo Estate				
	1% on $46,330				
	Valued @ 3.9v 15/16 - the cost of funds transferred				
as of Jan vv, 1922	Miscellaneous Interest Paid	vv7	9368		
	To account with Sir John Rose £v3-16-10	104			9368
	Interest @ 4% from 8/11/20 to 11/24/21 on				
	£463 - Duty on Succession to 1/v of				
	Skibo Estate.				
as of Jan vv, 1922	V871 - Administration Expenses - General	337	v77519		
	To account with Sir John Rose £817-15-4	104			v77519
	For the following expenses of administration paid by				
	Sir John:-				
	8/14/19 Dues of Cablegram to Mrs Carnegie £3-5-0				
	8/14/19 Dues of Telegrams to Sir William				
	Robertson, etc 10-0				
	Forward £3-15-0				

as of
Jan 22, 1922

	Forward	£3-15-0
8/14/19 -	Dues of telegram from Reed + Connell	-11
7/26/20 -	Expenses Mr Hardie re visit to Edinburgh to take oath before American Consul	9-0-10
7/26/20 -	Rose Street Foundry + Engineering Co for valuation of yacht "Seabreeze"	27-14-3
7/26/20 -	Alexander Grant for valuation of Farm Stock + attendance in Edinburgh	71-18-0
7/26/20 -	Hew Morrison for valuation of Skibo Castle Library (fees + expenses)	107-1-0
3/15/20 -	A. Fraser + Co - fee and outlays for Inventory + valuation of furniture	296-13-0
4/19/20 -	Rose St. Foundry + Engineering Co. fee and expenses re attendance of Mr Grant at U.S. Consulate	16-9-10
5/1/20 -	Alick Glick for attendance (and expenses) at U.S. Consulate	32-10-0
5/12/20 -	J. Konrad + Co. for deed box	1-16-0
5/17/20 -	James F. Hardie, expenses of visit to American Consulate on 5/6/20	7-18-3
5/18/20 -	J. Patterson, Crown Receiver Amount of amended claim for composition re Skibo Castle	36-14-4
6/12/20 -	A. Fraser + Co - expenses attending American Consulate on 4/28/20	14-18-6
6/12/20 -	James F. Hardie - Expenses attending American Consulate on 6/2/20	3-19-1
6/12/20 -	James F. Hardie - fee to American Consul 6/2/20	1-2-8
7/8/20 -	Town Clerk, Dornoch - supervising signatures of legatees + seal on receipts)	11-15-0
	Forward	£641-5-8

a/c of
Jan'y 1, 19 22

	Forward	£641-5-8
7/8/20 -	Bank of Scotland - for order Check Book and order	£-2-1
7/13/20 -	James F. Hardie - for four dozen checks and order	8-2
8/3/20 -	Town Clerk, Barrock, fee affixing seal to receipt, and order	5-1
10/8/20 -	Commissary Clerk, Edinburgh fees of confirmation	17-0-0
12/22/20 -	Bank Charges Wishart check	2-6
2/7/21 -	James F. Hardie - fee to American Consul re affidavit	1-2-0
2/7/21 -	James F. Hardie - expenses	8-14-7
5/2/21 -	James F. Hardie - town clerk's fees, motor hire, etc in re Crofters' affidavits re legacies	35-16-0
5/13/21 -	Bank Charges - Wishart check	-6
8/24/21 -	D. Watt & Sons - for printed forms	2-18-6
8/24/21 -	Wm Chree - fee for supplementary opinion	10-10-0
9/21/21 -	Wm Chree - fee for further opinion	10-10-0
9/26/21 -	American Consul - fee for sealing affidavit by John A.P. Munro	11-4
9/28/21 -	T.D. Stewart - fee of Mr Chree's clerk	1-5-0
9/11/21 -	Bank Charges Wishart check	-3
12/29/21 -	Bank Charges Wishart check	2-6
1/22/22 -	Sir John Rood - Miscellaneous expenses - traveling, postage, etc	87-1-2
	Total	£817-15-4

Valued @ 3.3936 - average rate

as of Jan'y 1, 19 22	Administration Expenses (Legal)		288		16 9 6 81		
	To account with Sir John Rose	£600-0-0	104				16 9 6 81
	Charge by Sir John for services 8/11/19 to 1/1/20 £600- valued @ 3.3936 average rate						
April 26, 19 22	Account with James F. Hardie	£69-17-1	110		3 0 1 4		
	To Scotch Fees - duties	£69-17-1	17				3 0 1 4
	To charge Mr. Hardie with Fees duties due the Estate 8/11/19, subsequently collected by him as per his statement (see voucher 863) Charged @ appraised value						
April 26, 19 22	Account with James F. Hardie	£1168-5-	110		5 0 4 1 0 4		
	To Scotch Rents	£1168-5-	17				5 0 4 1 0 4
	To charge Mr. Hardie with Rents due the Estate 8/11/19 subsequently collected by him as per his statement (see voucher 863) Charged at appraised value						
April 26, 19 22	Account with James F. Hardie	£6691-14-	110		22 1 2 8		
	To Scotch Accounts Receivable	£6691-14-	17				22 1 2 8
	To charge Mr Hardie with the Scotch accounts Receivable at 8/11/19 at their appraised values, said accounts having been collected by him as per his statement (see voucher 863)						
April 26, 19 22	Legacies under Paragraph Fourth of the Will		27		8 6 3 00		
	To James Cummings (Principal account) £200-		17				8 6 3 00
	£200- of loan remitted by will. (see voucher 863) rate 4.315 (appraised rate 8/11/19)						

April 26, 1920	Legacies under Paragraph Fourth of the will	270		86300	
	To Alexander G. Mowat (Principal)	£200-0-0	17		86300
	£200-0-0 of loan remitted by will. (see voucher 863) rate 4.315 - the appraised rate 8/11/19				
April 26, 1920	Account with James F. Hardie	£935-3-6	110	403628	
	To James Cummings (Principal)	£935-3-6	17		403628
	Balance of account disposed of by Mr. Hardie (see voucher 863) @ 4.315, the rate 8/11/19				
April 26, 1920	Account with James F. Hardie	£1203-14-0	110	519397	
	To Alexander G Mowat (Principal)	£1203-14-0	17		519397
	Balance of account disposed of by Mr. Hardie (see voucher 863) @ 4.315, the rate 8/11/19				
April 26, 1920	863 - Debts of Decedent - Foreign	253		1803355	
	To Account with James F. Hardie	£4179-5-6	110		1803355
	For debts at 8/11/19 disposed of by Mr Hardie at a rate of 4.315 as per his statement, as follows: -				
	- Salaries + Wages.				
	James F. Hardie - 6/1/19 to 8/11/19	£	98-7-1		
	John Macdonald, Forester - 6/1/19 - 8/11/19		28-4-1		
	John MacIver, Gardener - 6/1/19 to 8/11/19		28-4-1		
	Peter Kennedy, Gamekeeper - 6/1/19 to 8/11/19		28-4-1		
	James Henderson, Gamekeeper - 8/1/19 to 8/11/19		3-2-2		
	John Ross, Gamekeeper - 1/1/19 to 8/11/19		15-5-6		
	Mrs John Kennedy, Gatekeeper - 11/28/18 to 8/11/19		7-0-3		
	Mrs Denial Macdougall, Gatekeeper - 11/28/18 to 8/11/19		7-0-3		
	Mrs Mary Macdonald, Gatekeeper - 3/1/19 to 8/11/19		4-9-10		
	John H. Burns, Grieve - allowance for assistance in management of Achindrick Farm		1-4-8		
	Forward	£	221-2-0		

		Forward	£ 271 - 2 - 0
April 26, 19 27	James Sinton, Shepherd - 5/28/19 to 8/11/19		£ 28 - 5 - 7
	Donald Lowe, Shepherd - 5/28/19 to 8/11/19		28 - 5 - 7
	John Gibson, Mole Trapper - 5/28/19 to 8/11/19		2 - 8 - 10
	Donald Leith, - 8/1/19 to 8/11/19		4 - 11 - 0
	Jessie A. Macleod - 8/1/19 to 8/11/19		1 - 18 - 6
	John H. Burns, Grieve - 8/1/19 to 8/11/19		3 - 18 - 0
	William Dunbar, Blacksmith - 8/1/19 to 8/11/19		3 - 10 - 11
	Alexr Davidson, Poultryman - 8/1/19 to 8/11/19		3 - 10 - 3
	John Macdougall, Gold-green-keeper	(do)	3 - 2 - 6
	John Ross, Water Bailiff	(do)	8 - 10
	Lizzie Ross, Librarian	(do)	17 - 10
	Annie C. Snellie, Servingmaid	(do)	1 - 15 - 6
	Donald Macleod, Chauffeur (wages & dues)		3 - 6 - 0
	David Campbell, Mason	(do)	2 - 14 - 0
	Duncan Cattanach, Gamekeeper	(do)	2 - 6 - 0
	Peter Rose	(do)	(do)	2 - 6 - 0
	Robert Dingwall	(do)	(do)	2 - 6 - 0
	John Macdonald	(do)	(do)	2 - 9 - 6
	Robert Ross	(do)	(do)	2 - 8 - 0
	Dougald Kennedy	(do)	(do)	1 - 16 - 9
	Alexina Mackay, Bothy Keeper		(do)	1 - 2 - 6
	Gordon Hubbard, Gardener		(do)	2 - 8 - 0
	John Ross	(do)	(do)	2 - 6 - 0
	Alexr Macgregor	(do)	(do)	2 - 6 - 0
	John Barclay	(do)	(do)	1 - 10 - 0
	Donald Ross	(do)	(do)	2 - 6 - 0
	Donald Barclay	(do)	(do)	2 - 8 - 0
	Miss C. Kilgour, Bothy Keeper		(do)	1 - 10 - 0
	David Crombie, Ploughman		(do)	3 - 0 - 0
	Donald Bain	(do)	(do)	2 - 9 - 6
		Forward	£ 344 - 7 - 4	

April 26, 1919

	Forward		£ 344-7-4
James Clyne - Ploughman	8/7/19 to 8/11/19		1-14-0
Alexr Gordon -	(do)	(do)	1-6-6
William Forsyth - Labourer		(do)	1-8-0
Walter Sutherland - Shepherd		(do)	3-1-6
James Mackay, Labourer		(do)	1-5-0
David Macleod,	(do)	(do)	1-10-0
Andrew Dunbar	(do)	(do)	1-7-0
Eliza Cumming, Outworker		(do)	1-10-0
Flora Matheson, Bothy attendant		(do)	1-7-9
James Rideout, Coachman		(do)	4-19-0
Donald Calder, Carpenter		(do)	3-3-9
John Mackay,	(do)	(do)	1-19-8
John Sutherland	(do)	(do)	1-11-9
Alexr Gunn	(do)	(do)	1-5-0
Alex N. Ross	(do)	(do)	1-5-0
John C. Fraser	(do)	(do)	1-5-0
John A Munro	(do)	(do)	1-5-0
James Munro, Sawmiller		(do)	3-0-0
William Munro, Labourer		(do)	1-5-0
Alexr Bowie	(do)	(do)	1-5-0
Robert P. Dunbar	(do)	(do)	1-19-9
Hugh Munro	(do)	(do)	1-7-0
John Fraser, Carter		(do)	5-8-0
Pensions			
Janet Purnton -	8/1/19 to 8/11/19		1-19-1
Ellen Hughes -	(do)		1-3-0
Margaret Cameron -	(do)		1-1-3
Elizabeth Ross	(do)		-15-4
Barbara Ross	(do)		-11-9
Jessie Macdonald	(do)		-11-9
	Forward		£ 408-18-1

April 26, 1920

	Forward	£ 40 8-18-2
Catherine Mackay	- 8/1/19 to 8/11/19	-7-1
Catherine Mackenzie	- (do)	1-8-4
M.A. Matheson	- (do)	1-1-3
Elizabeth Mackenzie	- (do)	-15-4
Mary Mackay	- (do)	1-3-0
Mary Barnes	- (do)	1-1-3
Catherine McDonell	- 7/1/19 to 8/11/19	2-5-7
Feu-duties		
Duke of Sutherland	- 11/11/18 to 8/11/19	6-6-1
Rates + Dopes		
Property, Income Tax + Super Tax	- 4/5/19 to 8/11/19	865-7-9
County Rates	5/15/19 to 8/11/19	218-3-6
Dornoch Parish Rates	- 5/15/19 to 8/11/19	174-15-10
Creich Parish Rates	- (do)	194-13-4
Lairg Parish Rates	(do)	2-13-6
Kincardine Parish Rates	(do)	2-16-4
Kyle Fishery Board Assessment	(do)	31-9-3
Kyle of Sutherland Fishing Syndicate		
Share of loch for Fishing season	- 3/1/19 to 8/11/19	153-4-0
Money Stipends		
Rev R.L. Ritchie, Minister of Creich	- 5/11/19 to 8/11/19	15-11-6
Rev. C.D. Kerlinch, Minister of Dornoch	- (do)	7-19-11
Rev J. Cunningham Mann, Minister of Lairg	(do)	3-1-9
Outstanding Accounts		
Western Motor Co, Glasgow	- 4/14/19 to 6/13/19	26-6-7
Andrew Watt + Sons, Edinburgh	- 5/8/19	12-19-6
Rose St. Foundry Co. Ltd, Inverness	- 5/24/19	3-9-0
Charles Burick & Sons, Alloa,	- 5/16/19	1-7-0
George Calder, Dornoch	- 6/5/19	30-0-0
J. Urquhart + Co, Inverness	- 8/7/18 to 6/5/19	18-10-6
	Forward	£ 2187-14-1

April 26, 1922

Forward -	£187 - 14 - 1
Joseph Bentley, Ltd, Hull - 4/14/19	45 - 0 - 1
Charles Mackinnon, Seedsmen, Inverness 9/7/19 to 6/24/19	33 - 7 - 0
C. M. Gillespie, Merchant, Dornoch - 12/1/18 - 3/28/19	76 - 12 - 8
Rod Macrae + Sons, Plumbers, Dornoch 4/14/19 to 7/29/19	26 - 11 - 2
Jas Waldie + Sons, Ltd, Coal Merchants, Glasgow - 6/16/19 to 7/29/19	67 - 12 - 6
Northern Chronicle, Inverness	4 - 10
The Scotsman, Edinburgh	16 - 0
Macrae + Dick, Engineers, Inverness	8 - 2
Albion Motor Co, Ltd - Glasgow	3 - 10
Highway Ry Co, Ltd, Bonar Bridge	7 - 8
Croall + Croall, Coachbuilders, Edinburgh, 4/1/19	40 - 11 - 0
Wallace + Fraser, Ironmongers, Tain - 8/6/19	25 - 0 - 0
J. Christie + Sons, Ltd, Clothiers, Edinburgh 9/9/19 to 6/10/19	39 - 13 - 9
Rosslyn Limited Engineers, Edinburgh 6/4/19 to 6/28/19	22 - 19 - 8
Highway Ry Co, Dornoch - 7/4/19 to 7/28/19	1 - 2 - 7
James Munro, Overskibo - for 1 yr to 9/16/19	2 - 0 - 0
Macrae + Dick, Engineers, Inverness, 7/28/19	6 - 1
Robert Macrae + Sons, Plumbers, Dornoch 8/10/19	14 - 8 - 2
Donald Mackenzie, Merchant, Bonar Bridge 6/21/19 to 7/5/19	5 - 12 - 8
D. Leslie, Stationer, Perth - 8/6/19	2 - 7 - 10
Thomson Bros, Engineers - 7/14/19 Edinburgh	1 - 6 - 0
Howden + Co, Seedsmen, Inverness 10/18/18 to 3/31/19	60 - 16 - 4
Forward	£2653 - 1 - 1

April 26, 1920

Forward	£2653-1-1
Wallace + Fraser, Ironmongers, Dornoch - 4/5/19 to 8/11/19	155-2-4
Joseph Bentley, Ltd, Hull	28-17-6
Highway Ry Co, Dornoch	10-4
George Calder, Carpenter, Dornoch - 3/1/19 to 4/30/19	77-15-10
David Ross, Carpenter, Rhiroig - 4/1/19 to 5/1/19	29-3-6
C E W Macpherson, Vacant Stipend of Lairg, Paid to Whitsunday 1919	6-6-5
Robert Carruthers + Sons, Inverness, 4/26/19 to 6/6/19	5-6
W + J. Macdonald, Carpenters, Invershin, 8/2/19 to 8/4/19	5-10-0
Andrew Innes, Painter, Dornoch - 10/14/18 to 8/9/19	246-0-6
Western Motor Co, Ltd, Glasgow - 6/17/19	15-8-3
Rosslyn Ltd, Engineers, Edinburgh, 7/9/19 to 7/14/19	1-8-9
Roderick Macrae + Sons, Plumbers, Dornoch 8/3/19	15-11
J. Graham + Co, Gunmakers, Inverness, 7/18/19	67-11-6
David Ross, Carpenter, Rhiroig, 7/6/19	8-9-0
C. M. Gillespie, Merchant, Dornoch 5/15/19 to 8/9/19	21-12-6
J.A. Polson, Merchant, Bonar Bridge - 8/7/18 to 8/8/19	269-0-8
John Macleod, Blacksmith, Evelix - 7/23/19 to 7/26/19	19-6
Donald Mackay, Blacksmith, Dornoch - 5/24/19 - 7/15/19	1-4-0
J.W. Baillie + Co - Drapers, Dornoch 8/1/19	1-2-6
D. Robertson, Saddler, Bonar Bridge - 6/10/19 to 8/6/19	18-3
Lindsay + Co, Merchants, Golspie - 5/26/19	1-11-6
W.A. Macdonald, Merchant, Dornoch - 6/28/19 to 7/26/19	2-13-6
Harry Rattray - Amount received for investment 6/1/19 £577-2-0	
Interest 6/1/19 to 8/11/19 6-14-7	583-16-7
Total	£4179-5-5

Balance @ 4.3.5 - the rate current on 8/11/19

April 26, 1922 Legacies under Paragraph Fourth of the Will (V853) 794 960 487

To account with James F. Hardie £1102-15-0 110 960 487

Legacies to crofters, being the equivalent of three years' rent, paid by Mr Hardie, as per his statement contained in Voucher 853:-

James Sutherland	£ 7-10-0
Alexander Murray	30-0-0
Alexander Mackenzie	28-16-0
William Murray	24-0-0
Alexander Gordon (East)	10-4-0
Alexander Gordon (West)	9-9-0
William Forsyth	12-0-0
John Fraser	17-11-0
George Murray	13-10-0
Alexander Grant	55-13-0
John Cumming	45-0-0
Thomas Ross	30-0-0
Ann Ross	15-18-0
Catherine Mackenzie	13-10-0
Heirs of Mrs Justina Ross	13-10-0
Robert Munro	11-14-0
William Mackay	45-0-0
William Dingwall	15-0-0
Augusina Campbell	14-5-0
George Murray	17-17-0
Catherine Mackay	15-10-6
Nell Murray	6-15-0
George Mackay	12-0-0
George Logan	11-14-0
Don Ross, George Mackay, Geo Logan + Heirs of Don Fraser)	78-0-0
Forward	£554-6-6

April 26, 1911	Forward	£564-6-6
	Donald Ross	11-5-0
	Heirs of Don Fraser	24-0-0
	Heirs of Wm. Grant	23-7-0
	William Matheson	15-0-0
	John Murray	16-10-0
	John B. Ross	6-15-0
	Alexander Gunn	15-0-0
	Christina Dingwall	8-5-0
	Murdo Mackenzie	3-15-0
	William Matheson	15-0-0
	Donald Mackay	33-0-0
	Hugh Calder	37-1-0
	Heirs of John Gunn	7-10-0
	Kenneth Gunn	13-4-0
	Heirs of Wm K. Gordon	6-15-0
	Williamina Calder	15-0-0
	Alexander Nicholson	23-5-0
	John A. Ross	15-0-0
	Robert Ross	15-0
	Gabriel Calder	21-0-0
	Alexander Gunn	9-0-0
	Helen Nicholson	10-10-0
	Isabella Graham	42-9-0
	Alexander Mackintosh	12-0-0
	George Matheson	31-10-0
	Heirs of William Mackenzie	39-7-6
	John Mackenzie	36-18-0
	Benjamin Grant	23-5-0
	Christina Matheson	39-0-0
	Alexander Matheson	34-10-0
	£	1143-18-0

April 26, 1917	Forward	£ 1143 - 18 - 0
	Mrs Eliza Ross	27 - 0 - 0
	Mary Levy	10 - 16 - 0
	Norman Forbes	3 - 0 - 0
	James Cameron	4 - 10 - 0
	Heirs of David Ross	24 - 18 - 0
	Robert Calder	12 - 15 - 0
	Heirs of Jean Ross	7 - 10 - 0
	Finlay Campbell	24 - 0 - 0
	Jane Murray	2 - 6 - 0
	George Campbell	7 - 10 - 0
	Alexander Murray	59 - 11 - 0
	Thomas Murray	9 - 15 - 0
	Heirs of John Stewart	90 - 0 - 0
	James Chisholm	22 - 10 - 0
	John Macdonald	3 - 3 - 0
	Hugh Grant	13 - 1 - 0
	John Murray (Burnside)	12 - 0 - 0
	John Murray (West Tullock)	7 - 10 - 0
	William Munro	4 - 10 - 0
	Alexander Will	15 - 0 - 0
	Robert Macdonald	12 - 15 - 0
	Alexander Munro	14 - 5 - 0
	Eliza Mackenzie	18 - 15 - 0
	Marion Falconer	3 - 0 - 0
	Alexander Matheson	9 - 15 - 0
	Repts of Alex Murray	35 - 17 - 0
	Mrs H. Mackay	30 - 18 - 0
	John Gunn	10 - 10 - 0
	Robert Barclay	14 - 17 - 0
	Alexina Mackenzie	19 - 19 - 0
	Forward	£ 1675 - 13 - 0

April 26, 1911		Forward	£1675-13-0
	Andrew Calder		20-5-0
	Annie Murray		28-10-0
	Alexander Sutherland		5-5-0
	Mary Ann Robertson		21-18-0
	Robert Munro		10-10-0
	Margaret Munro		24-0-0
	David Mackenzie		48-0-0
	Angus Murray		39-0-0
	Thomas Mackintosh		24-16-0
	Robert Bethune		12-0-0
	Donald Matheson		15-0-0
	Donald Bruce		5-5-0
	Donald Forbes		14-8-0
	George Ross		6-0-0
	John Munro		45-0-0
	Roderick Macgregor		15-12-0
	Jean C Ross		12-12-0
	Catherine Mackintosh		12-0-0
	Donald Ross		13-10-0
	William Munro		13-10-0
	John Sutherland		12-18-0
	James Matheson		16-10-0
	William Munro		12-0-0
	John Munro		7-16-0
	Alexander Munro		11-8-0
	James Mackay		11-8-0
	Angus Ross		15-0-0
	James Munro		9-15-0
	Hector Maclean		3-0-0
	Donald Fraser		2-2-0
		Forward	£2164-10-0

April 26, 1920	Forward	£2164-10-0			
	George Grant	25-10-0			
	Margaret Macdonald	12-15-0			
	Total	£2202-15-0			
	Values @ 4.3.5 (the rate current on 8/11/19)				
April 26, 1920	Account with (Mrs) Louise Whitfield Carnegie	100	56946 51		
	To Account with James F Hardie £13197-6-9	110			56946 51
	Surplus of assets over Liabilities at Skibo Estate on 8/11/19 amounting to £13197-6-9 or $56946.51 @ 4.3.5 applied to Mrs Carnegie's use as per statement of Mr Hardie (see voucher 853)				
April 30, 1920 as of Sept 18, 1920	Stocks, Bonds, etc	17	700		
	To Miscellaneous Income	170			700
	To transfer payments of $1.00 by each of the seven directors of the Home Trust Co. as a consideration - the payment having been credited to the account with each director. The seven directors are:-				
	Andrew Carnegie 2nd	✓			
	J. Morris Carnegie	✓			
	R. A. Franks	✓			
	Sir James C. Greenway	✓			
	Alexander King	✓			
	George W King	✓			
	Henry D. Whitfield	✓			
as of Aug. 11, 1919	~~Decrease in Principal~~ Stocks, Bonds, etc (Home Trust Co)	✓	686 00		
	To Stocks, Bonds, etc (Above named directors)	✓			686 00
	To transfer the seven accounts in the names of the seven				

as of
Aug 11, 1919 directors of the Home Trust Co, to an account representing the right of the Estate to obtain back said stock).

May 1, 1922 Estate Creditors (Deposit 7 c s) (Miss Mary Munro) 200 ✓ 503 00
To ~~Foreign Exchange~~ Increase in Principal 81 503 00
To close out account settled in full upon payment of £ 2000.
Valued 8/11/19 $5817.60
Cost of £ 2000 - 5314.60
Adjustment $ 503.00

May 6, 1922 Estate Creditors (Deposit 7 c s) Lady Helen M. Carnegie 200 ✓ 2075 00
To ~~Foreign Exchange~~ Increase in Principal 81 2075 00
To close out account settled in full upon payment of £ 5000 -
Account valued 8/11/19 $24300.00
Cost of £ 5000 - 22225.00
Adjustment $ 2075.00

June 15, 1922 Stocks, Bonds, etc 17 ✓ 18 00
To Increase in Principal 81 18 00
Gain on redemption of 10 7/8 U S Victory 3 3/4 s
Redeemed for $10,000.00
Appraised @ 9982.00
Increase 18.00

June 19, 1920	Legacies under Paragraph 4 of the will	174	50,000.00		
	To Stocks, Bonds etc	17			50,000.00
	For bonds transferred to Stevens Institute of Technology in part payment of legacy. (For balance of $50,000 in cash see Cash Book 288) as follows:-				
	$25000 par Union R.R. Munhall 5s @ par		$25000	✓	
	25000 par B+L E. Albion 5s @ par		25000	✓	
			$50,000		
June 19, 1920	Stocks Bonds etc	✓17	4906.25		
	To Increase in principal	81			4906.25
	Increase upon transfer of $25000, Union R.R. Munhall 5s to Stevens Institute of Technology				
	Transferred @ par		$25000		
	Appraised @ 80 3/8		20093.75		
	Increase		4906.25		
June 19, 1920	Stocks Bonds etc	✓17	4906.25		
	To Increase in Principal	81			4906.25
	Increase upon transfer of $25000 Bessemer + Lake Erie Albion 5s to Stevens Institute of Technology.				
	Transferred at par		$25000		
	Appraised @ 80 3/8		20093.75		
	Increase		4906.25		
as of Oct 1, 1920	Miscellaneous Contra Account	401	31.21		
	To Estate Creditors Deposit a/c's (Estate of Robert Anderson)	200 ✓			31.21
	To apply amount withheld in error, upon settling account against principal of account				

July 1, 1917	Stocks Bonds, etc	17 ✓		6 7 5 00		
	To Increase in Principal	81				6 7 5 00
	Gain on redemption of 75 M N. C Frick Coke Co 5s					
	Redeemed @ par $75,000.00					
	Appraised @ 97½ 74,325.00					
	Increase in Principal $ 675.00					
as of Sept 9, 1919	Administration Expense (Salaries)	196		1 1 6 1 78		
	To Account with Mrs Louise W Carnegie	100				1 1 6 1 78
	To transfer charges for salaries 8/11/19 - 8/31/19 as follows -					
	D. N. Clark $145.16					
	James Bertram 768.81					
	J. A. Poynton 537.63					
	Franklin Slater 48.39					
	Alexander King 161.79					
	$1161.78					
as of Aug 11, 1919	Interest in Madison Mining Trust	33		4 7 7 4 0 55		
	To Estate of Andrew Carnegie Controlling Account	✓				4 7 7 4 0 55
	To set up value of Real Estate in Trust as of 8/11/19, Root, Clark, Buckner + Howland having decided that same did not pass directly to Mrs Carnegie by will					
as of Jan 1 20 and Sept 9, 1921	Income Madison Mining Trust	174		1 6 6 7 0 00		
	To Interest in Madison Mining Trust	33				1 6 6 7 0 00
	to apply income received against asset account					

Dec 30, 19rv	account with Mrs Louise Whitfield Carnegie	100	35 37 64		
	To U.S. Govt 1st Liberty 3½ rd - Principal	17 ✓		35 3r 9 00	
	U.S. Govt 1st Liberty 3½ rd - Income	150 ✓			47 64
	Sale of $35000 par value @ 100.94 with accrued interest 17/15/rv to 17/19/rv				
Dec 30, 19rv	U.S. Govt 1st Liberty 3½ rd	17 ✓	41 3 00		
	To Increase in Principal	81			41 3 00
	Gain upon sale of $35000 U.S. Liberty 1st 3½ rd to Mrs. Carnegie				
	Sold $35000 @ 100.94	$353r9.00			
	Appraised @ 99.76	34916.00			
	Increase	$ 413.00			
Dec 30, 19rv	Increase) + Lake Erie Albion Trust 6s	17 ✓	r4631r5		
	Union R.R. Munhall Trust 6s	17 ✓	r4631r5		
	To Increase in Principal	81		49 06r50	
	Sold of each issue $1r5000 par value to Carnegie Corp of Nej.				
	Sold $1r5000 @ par	$1r5,000.00			
	Appraised @ 80 3/8	100,468.75			
	Increase	r4,631.r5			
Dec 31, 19rv	Home Trust Co - Purchased	1r0	3 17 16 11		
	To Income $4,r60,000 Trust	158		3 17 16 11	
	Excess of 19rv Income not required for Pensions as shown by the books of the Home Trust Co				
Dec r0, 19rv	400 of Stock) Dividend paid on 120 shares of Standard Oil Co of Nj. making total holdings 600 shares				

May 9, 1923 — $1,500.00 par value
Missouri Kansas & Texas Prior Lien Mtge 5% (A) 1962 ✓ — ✓ — 44 — 88 — 44
$6,500.00 par value
Missouri Kansas & Texas Prior Lien Mtge 4% (B) 1962 ✓ — ✓ — 22 — 44 — 22
$1,583.50 par value
Missouri Kansas & Texas Adjustment Mtge 5% (A) 1967 ✓ — 45 — 179 — 34
To $5,000.00 par value Missouri Kansas & Texas 1st & Ref 4%, 2014 ✓ — 11 — 500 — 00

Bonds received in exchange for $5,000.00 par value M K & T. 1st & Ref 4%, 2014 upon reorganization plan effective Jan 1, 1922, which the Estate carries at an appraised value of $11,500. Under the terms of the reorganization plan to Estate receives in exchange for $5,000.00 1st & Ref 4% of 2014,

$1,500.00 — P.L. Mtge 5% (A) 1962 ✓
6,500.00 — P.L. Mtge 4% (B) 1962 ✓
1,583.50 — Adj. 5% (A) 1967
$31,333.50 total par value received.

The carrying cost of the $5,000.00 — 1st & Ref 4, 2014 ($11,500.00) had been apportioned to the new issues on the basis of the above par value received.

May 7, 1923 — Received 6% stock dividends on 225 shares of Louisville & Nashville (Com) stock on 140.625 shares

May 4, 1923 — Charles W. Fowler (mortgage) — 17 ✓ — 20 — 00 — 00
To Liquidation of Fowler account — 4% ✓ — 20 — 00 — 00

Mortgage on property in Elizabeth N.J. assigned to the Estate upon sale of Tract 4 to Stahnler & Stanler. See letter of Willard & Mitchell dated 5/3/23

July 5, 1923 — Bonds, Stocks etc (N.C. Fuel Coke Co) — 18 ✓ — 65 00

To Increase in Principal — 8 ✓ — 65 000

Gain upon redemption of $6 000. N C Fuel Coke Co 5s

$6 000. redeemed @ par	$6000.00
Applied 8/11/19 @ 97½ ✓	5350.00
Increase in Principal	650.00

Dec 18, 1923 — Carnegie Corporation of New York — 360 ✓ 8 ✓ 4 — 69 101

To Bonds, Stocks, etc — 18 ✓ — 1 893 700

Income Bonds stocks etc — 151 — 3 531 01

For bonds transferred to Carnegie Corporation together with accrued interest and $308.99 cash (see Cash Book folio 356) in full payment of $1,825,000 loan as follows.

Bonds

$100,000	Atchison, Topeka + Santa Fe, Genl 4s, 1995 @ 87	$87,000 ✓
$400,000	Carolina, Clinchfield + Ohio 1st 5s, 1938 @ 92 ✓	368,000 ✓
$60,000	Chicago Burlington + Quincy Genl 4s, 1958 @ 86	15,000 ✓
$108,000	Chicago + Western Indiana Cons 4s, 1952 @ 72½ ✓	78,300 ✓
$160,000	Delaware + Hudson Co, 1st 4s, 1943 @ 84	136,000 ✓
$117,000	Duluth + Iron Range 1st 5s, 1937 @ 98½ ✓	110,370 ✓
$60,000	Illinois Central R.R. 3½ s, 1952 @ 77	19,500 ✓
$300,000	Illinois Steel Co, Deb 4½ s, 1940 @ 91	273,000 ✓
$60,000	Jamestown, Franklin + Clearfield 1st 4s, 1959 @ 83	07,500 ✓
$100,000	Louisville + Nashville, A K + C Div 4s, 1955 @ 83½ ✓	83,600 ✓
$100,000	Minn, St Paul + S. S Marie 1st Con 4s, 1938 @ 87	87,000 ✓
$200,000	New York Central + N R Cons 4s, 1998 (A) @ 82 ✓	164,000 ✓
$60,000	No. Pacific PL 4s, 1997 @ 81½ ✓	03,750 ✓
$100,000	Pennsylvania R R Con 4½ s, 1960 @ 95	95,000 ✓
$100,000	Pennsylvania R R - Genl 4½ s, 1965 (A) @ 91½ ✓	91,500 ✓
$400,000	Terminal R R Assn of St Louis, 1st Genl 4s, 1965 @ 79	316,000 ✓
$100,000	Union Pacific 1st 4s, 1947 @ 91	91,000 ✓
		1,893,700

Accrued Interest

$100,000	A.T. & S.Fe Genl 4s, 1995	(10/1/23 - 12/18/23)	$ 866.67 ✓
400,000	C, C. & O 1st 5s, 1938	(12/1/23 - 12/18/23)	1000.00 ✓
250,000	C.B. & Q Genl 4s, 1958	(9/1/23 - 12/18/23)	3000.00 ✓
108,000	C. & W.I. Cons 4s, 1952 ✓	(7/1/23 - 12/18/23)	216.00 ✓
160,000	Ches. & O. Co 1st 4s, 1943	(11/1/23 - 12/18/23)	800.00 ✓
112,000	D. & I.R. 1st 5s, 1937	(10/1/23 - 12/18/23)	1213.33 ✓
250,000	Ill. Central P.L. 3½s, 1952 ✓	(7/1/23 - 12/18/23)	583.33 ✓
300,000	Ill. Steel Deb 4½s, 1940	(10/1/23 - 12/18/23)	975.00 ✓
250,000	L.S. & C. 1st 4s, 1959	(12/1/23 - 12/18/23)	500.00 ✓
100,000	L. & N. A. & K. & C. Div 4s, 1955	(11/1/23 - 12/18/23)	533.33 ✓
100,000	M. St P. & S. Ste M. 1st Cons 4s, 1938	(7/1/23 - 12/18/23)	1866.67 ✓
200,000	N.Y.C. & H.R.R.R. Cons 4s, 1998	(8/1/23 - 12/18/23)	3066.67 ✓
250,000	No. Pac. P.L. 4s, 1997	(10/1/23 - 12/18/23)	2166.67 ✓
100,000	P.R.R. Cons 4½s, 1960	(8/1/23 - 12/18/23)	1745.00 ✓
100,000	P.R.R. Genl 4½s, 1965	(12/1/23 - 12/18/23)	245.00 ✓
400,000	Term R.R.A. of St L. 4s, 1953	(7/1/23 - 12/18/23)	7466.67 ✓
100,000	Union Pac 1st 4s, 1947	(7/1/23 - 12/18/23)	1866.67 ✓
			$35,321.01

Dec 18, 1923 Bonds, Stocks etc

2. Increase in Principal

Gains upon transfer of bonds listed above to Carnegie Corporation of New York in payment of $2,825,000 loan as follows:

18 ✓		2,495,500.00	
82 ✓			2,495,500.00

$100,000 A.T. & S.Fe Genl 4s 1995

Transferred @ 87	87,000.	
Appraised 8/11/19 @ 77	77,000.	10,000.00 ✓

$400,000 C, C. & O 1st 5s, 1938

Transferred @ 92 ✓	368,000.	
Appraised 8/11/19 @ 75	300,000.	68,000.00 ✓
	Total	78,000.00

	Fwd		78,000.00
$50,000 C B & Q Gen 4s, 1958			
	Transferred @ 86	$15,000	
	Appraised 8/11/19 @ 76	190,000	5,000.00 ✓
$108,000 C & W I Con 4s, 1952			
	Transferred @ 72 1/2	78,300	
	Appraised 8/11/19 @ 61 1/2	66,420	11,880.00 ✓
$150,000 Del D & H Co 1st 4s, 1963			
	Transferred @ 84	126,000	
	Appraised 8/11/19 @ 83	124,500	1,500.00 ✓
$117,000 D & I R 1st 5s, 1937			
	Transferred @ 98 1/2	110,320	
	Appraised 8/11/19 @ 91 1/2	107,480	7,840.00 ✓
$50,000 Del Cent P L 3 1/2s, 1952			
	Transferred @ 77	192,500	
	Appraised 8/11/19 @ 69 1/2	173,750	18,750.00 ✓
$300,000 Del Steel Deb 4 1/2s, 1940			
	Transferred @ 91	273,000	
	Appraised 8/11/19 @ 85	255,000	18,000.00 ✓
$50,000 L F & C. 1st 4, 1958			
	Transferred @ 83	207,500	
	Appraised 8/11/19 @ 79 1/2	198,750	8,750.00 ✓
$100,000 L & N. A K & C Div 4s, 1955			
	Transferred @ 83 1/2	83,500	
	Appraised 8/11/19 @ 74	74,000	9,500.00 ✓
$100,000 M. St P & S Ste M 1st Con 4s, 1938			
	Transferred @ 87	87,000.00	
	Appraised 8/11/19 @ 83 1/4	83,250.00	3,750.00 ✓
$200,000 Ny C & H R R R Cons 4s, 1998			
	Transferred @ 82	164,000	
	Appraised 8/11/19 @ 74 1/8	148,250	15,750.00 ✓
	Fwd		198,720.00

		Forwd				198,750.00
	$50,000 - No Pac. P.L 4s, 1997					
	Transferred @ 81 1/2		40,750 -			
	Appraised 8.11.19 @ 78 1/2		39,250 -		1,500.00 ✓	
	$100,000 - P.R.R Co. Genl 4 1/2s, 1965 (A)					
	Transferred @ 91 1/2		91,500 -			
	Appraised 8.11.19 @ 82 1/2		82,500 -		9,000.00 ✓	
	$400,000 Term R.R.A of St L Genl 4s, 1953					
	Transferred @ 79		316,000 -			
	Appraised 8.11.19 @ 77		308,000 -		8,000.00 ✓	
	$100,000 Gen Pac 1st 4s, 1947					
	Transferred @ 91		91,000 -			
	Appraised 8.11.19 @ 84 5/8		84,625 -		6,375.00 ✓	
					49,625.00	
Dec 18, 1923	Decrease in Principal			90	500.00	500.00
	To Bonds, Stocks, etc			18 ✓		
	Loan upon transfer of $100,000 Pennsylvania RR Co - Cons 4 1/2s, 1960 to Carnegie Corporation on account of loan					
	Appraised 8.11.19 @ 95 1/4		$ 95,250 -			
	Transferred @ 95		95,000 -			
	Decrease		$ 250 -			
as of Aug 11, 1919	Estate of Andrew Carnegie, Deceased			2	49,009.57	49,009.57
	To Value of Interest in $4,250,000 Trust to adjust the value of Reversionary Interest in Pension Trust to agree with value in My Transfer Tax by deduction of trustees commissions			35		

Dec 1, 1923	Bonds Stocks etc (U.S. Steel 50 yr 5s (F))	18	900	000	00		
	To Interest in $4760000 Trust	35				900	000 00
	Excess bonds in Pension Trust returned to the Estate 900,000 par value.						
Dec 18, 1923	Payments on Account of Legacy to Carnegie Corporation of NY	760	1991	863	53		
	To Interest in $4,760,000 Trust	35				1991	863 53
	Reversionary interest in all the remaining assets in this trust transferred to the Carnegie Corporation of NY in part payment of its legacy, at the above value agreed upon by a special Committee appointed by the Corporation acting in conjunction with the executor (For details of valuation see Home Trust books)						
Dec 18, 1923	Interest in $4760,000 Trust	35	379	116	10		
	To Increase in Principal	83				379	116 10
	Gain upon transfer of reversionary interest to Carnegie Corp of NY in part payment of legacy.						
	Appraised value of trust 8/11/19 — 1787747.43						
	Less Excess bonds returned to Estate — 1760,000.00						
	— 161747.43						
	Value agreed upon at transfer — 1991863.53						
	Increase in Principal — 379,116.10						
Dec 18, 1923	Payments on Account of Legacy to Carnegie Corp of NY	760	3394	769	57		
	To Value of Reversionary Interest in Annuitants Trusts as determined upon transfer Dec 18, 1923	359				3394	769 57
	Reversionary interest in all the annuitants' trusts (with the exception of the Mosley, Lucas and Margaret Carnegie trusts) transferred to the Carnegie Corp of NY in part payment of its legacy at the above value agreed						

upon by a special committee appointed by the Corporation acting in conjunction with the Executor (For details of the valuation of each trust see the books of the Home Trust Co.)

Dec 31, 1923	Bonds, Stocks, etc		18	111045	00		
	To Annuitants Bonds, etc returned		358			111045	00
	For the following bonds returned to the Estate upon the termination of the Clara Linforth trust (she having died) The bonds are entered at the cost to the Home Trust Co, Trustee						
	$110,000 U. S. Steel 50 yr 5s, 1951	$110,000.00 ✓					
	1,000 Ny City 4 1/4% bond of 1977 ✓	1045 00					
		$111045.00					
Dec 31, 1923	Bonds Stocks, etc		18 ✓	45	987	17	
	To Interest in Madison Mining Trust		33			45	987 17
	To transfer value of this asset to Subsidiary Ledger.						
Dec 31, 1923	Contingent Interest Home Trust Co Stock		nv	686	00		
	To Stocks Bonds, etc		18 ✓			686	00
	To transfer to General Ledger						
Dec 31, 1923	Liquidation C W Fowler &c		41 ✓	199	15885		
	To Bonds Stocks etc		18 ✓			199	15885
	To transfer to Subsidiary Ledger.						

Feb 20, 1924 Payments on account of Legacy to Carnegie Corp of NY 260 2483 90686

20 Bonds Stocks, Etc 18 2456 8245 0

Income Bonds, Stocks, etc 161 27 08 36

For the following securities turned over to the Corporation (together with accrued interest thereon) on Feb 20, 1924 in part payment of legacy owing the Corporation as follows:-

As to Principal (i.e. Securities)

$125,000 - Missouri Kansas & Texas
P.L 5s (A) due 1962 @ 81 $101,250.00 ✓

62,500 - Missouri Kansas & Texas
P.L 4s (B) due 1962 @ 66 3/4 41,718.75 ✓

125,900 - Missouri Kansas & Texas
Adj 5s due 1967 @ 54 1/4 68,300.75 ✓

13456 shares Pittsburgh, Bessemer & Lake Erie (Common) @ 30 403,680.00 ✓

10910 shares Pittsburgh, Bessemer & Lake Erie (Pfd) @ 62 1/2 681,875.00 ✓

800,000 - 1st Mortgage Music Hall Co 800,000.00 ✓

360,000 - 2nd Mortgage Music Hall Co 360,000.00 ✓

2,456,845.50

As to Accrued Income to Feb 20, 1924

$125,000 - MK & T PL 5s (A) 1962 - 1/1/24 - 2/20/24 868.05 ✓

$62,500 - MK & T PL 4s (B) 1962 - 1/1/24 - 2/20/24 347.22 ✓

10910 sh. PB & LE - Pfd - 10/1/23 to 2/20/24 73.33 ✓

13456 sh PB & LE Com - 1/1/24 to 2/20/24 784.93 ✓

$800,000 - Music Hall 1st Mtge 1/1/24 to 2/20/24 4444.44 ✓

$360,000 - Music Hall 2nd Mtge 9/30/23 to 2/20/24 6300.00 ✓

27,08.36

Feb 20, 1914	Bonds Stocks, etc	18				3	7	3	7	13	65
	2. Increase in Principal	90							3	7	3	7	13	65

Increases realized upon turning securities over to the Carnegie Corporation of Ny on Feb 20, 1914 in part payment of legacy as follows:

$125,000 - M K & T Pf 5s (A) 1962

Valued @ 81 on transfer	$101,250.00	
Appraised value 8/11/19	44,880.44	56,369.56

$6,500 - M K & T Pf 4s (B) 1962

Valued @ 66 3/4 on transfer	4718.75	
Appraised value 8/11/19	2440.12	1,278.63

$125,900 - M K & T Adj 5s, 1967

Valued @ 54 1/4 on transfer	68300.75	
Appraised value 8/11/19	65222.19	3,078.56

1345 shares P B & L E (Com)

Valued @ 30 on transfer	40380.00	
Appraised value @ 23-8/11/19	30488.00	9,892.00

1090 shares P B & L E (Pfd)

Valued @ 62 1/2 on transfer	68,875.00	
Appraised value @ 53-8/11/19	57,230.00	103,645.00

$360,000 - Music Hall Co. 2nd Mtge

Valued on transfer	360,000.00	
Appraised value 8/11/19	282,850.00	77,150.00
		3737.13.65

Mch 6, 1924	Charles F. Fowler	✓	13	10344	
	To Charles F. Fowler Mortgage	✓			13 10344
	To charge back to C F Fowler account the uncollectible balance of the $70,000. mortgage which $70,000 was credited to the Fowler account when set up.				
Feb 20, 1924	Income Bonds, Stocks etc (Music Hall 2nd Mtge)	151 ✓	4	0500	
	To Misc Contra Account	407			4 0500
	Interest on $360,000 Second Mtge paid for period 9/30/23 to 1/1/24 amounting to $4050.00 when mortgage transferred to Carnegie Corp. the Corp. was charged with accrued interest 9/30/23 to 1/10/24 amounting to $6300.00 which charge was too great by $4050.00. This entry to take out overcharge from income and to set up as a liability				
~~April 1, 1924~~ Feb 11, 1924	Bonds, Stocks, etc	18	VV	19143	
	To Annuitants Bonds, etc returned	358			VV 19143
	For the following bonds returned to the Estate upon the termination of the George L. Carnegie Trust (he having died and his wife having remarried) The bonds are entered at the cost to the Wayne Trust Co, Trustee.				
	$VV0,000 U S Steel 50 yr 5s, 1951(A)	$VV0,000.00 ✓			
	1.000 Ny City 4/4, 1917 ✓	1,045.00 ✓			
	1.000 U S 1st Liberty 3½, 1947	876.43 ✓			
		VV,9✓1.43			

Feb 11, 1914
~~April 1, 1914~~ Bonds, Stocks etc 18 $1,914.43
To Annuitants Bonds, etc returned 368 $1,914.43

For the following bonds returned to the Estate upon the termination of the John Morley Trust (he and his wife having died). The bonds are entered at the cost to the Home Trust Company, Trustee

$1,000	U S Steel 50 yr 5s, 1951 (7)	$1,000.00
1,000	City of New York 4½, 1917	1045.00
1,000	U S 1st Liberty 3½, 1947	876.43
		$1,914.43

May 7, 1914 Bonds, Stocks etc 18 $3,847.50
To Increase in Principal 84 $3,847.50

Increases realized upon sales of securities to Carnegie Corporation of New York on May 7, 1914 as follows:

$59,000 Duluth & Iron Range 5s

Sold @ 99½	58705.00	
Appraised value 8/11/19	53985.00	4,720.00

$63,000 Penna Co. 15-25 yr 4s, 1931

Sold @ 91½	58,275.00	
Appraised value 8/11/19	54000.00	4,275.00

$100,000 Kansas City Terminal 4s, 1960

Sold @ 83¾	82950.00	
Appraised value 8/11/19	72500.00	10,450.00

$5,000 - AT&SF - Cal Aug 4½s, 1962

Sold @ 91¾	4587.50	
Appraised value 8/11/19	5000.00	4587.50
		44,160.00

First $2,160.00

$2,000 Grand Rapids & Indiana 4½, 1941

Sold @ 91½ $1875.00

Appraised value 8/11/19 1187.50 1687.50 ✓

$3,847.50

May 16, 1924 Bonds, Stocks etc 18 1668.00

To Increase in Principal 84 1668.00

Increase realized upon sale of $8,000 Minneapolis St Paul & S. Ste Marie, Chicago Term. 1st 4s through Lee Higginson & Co - on May 16, 1924.

Sold @ 93¾ less comm $7508.00

Appraised 8/11/19 @ 88 7040.00

1668.00

May 20, 1924 Bonds, Stocks etc 18 7545.00

To Increase in Principal 84 7545.00

Increases realized upon sales through Lee Higginson & Co on 5/20/24 as follows:

$16,000 - Chicago, Milwaukee & St Paul 4½, 1989

Sold @ 81 less comm. 16,170.00

Appraised 8/11/19 @ 76 15000.00 1170.00 ✓

$5000 - West Va & Pittsburgh 4s, 1990

Sold @ 79¾ less comm 19,900.00

Appraised 8/11/19 @ 71 17,750.00 ✓ 150.00 ✓

$100,000 Minn St P & S Ste Marie - Chic Term 4s

Sold @ 97⅜ less comm 97,375.00

Appraised 8/11/19 @ 88 88,000.00 4375.00 ✓

7545.00

May 21, 1924	Bonds, Stocks etc	18	7	21 000	
	To Increase in Principal	84			7 21 000
	Increase realized upon sale of $21 000, 000 Penna RR Cons 4½, 1948 through Lee Higginson on May 21, 1924				
	Sold @ 89 less Comm.	177,700.00			
	Appraised 8/11/19 @ 85¼	170,500.00			
		7,200.00 ✓			
May 22, 1924	Bonds, Stocks etc	18	43	135 76	
	To Increase in Principal	84			43 135 76
	Increase realized upon sales of securities through Lee Higginson & Co on May 22, 1924				
	386 shares Louisville & Nashville (Conv)				
	Sold for	33,611.89			
	Appraised value	25,009.13	8,602.76 ✓		
	$25,000 Wheeling Term. 4s, 1964				
	Sold @ 88 less comm.	21,625.00			
	Appraised 8/11/19	190,000.00	21,625.00 ✓		
	$1,000 Chicago, Milwaukee & St Paul 4% 89				
	Sold @ 81 less comm.	808.50			
	Appraised 8/11/19	750.00	58.50 ✓		
	$122,000 - Minn-St Paul & S S Marie Chicago Term 4s, 1941				
	Sold @ 92 1/8 less comm.	112,209.50			
	Appraised 8/11/19	107,360.00	4,849.50 ✓		
			$43,135 76		

May 26, 1924 Bonds, Stocks, etc 18/ 1491.00 1491.00
To Increase in Principal 85/

Increases realized upon sales of securities through Lee Higginson & Co on May 26, 1924 as follows:

1M Chicago Milwaukee & St Paul 4½ 1989

Sold @ 81 less comm	17,787.00	
Appraised 8/11/19 @ 75	16,500.00	1287.00 ✓

100 shares Pere Marquette Prior A Pfd

Sold @ 74¼ less comm & tax	7404.00	
Appraised 8/11/19 @ 67	6700.00	704.00 ✓
		1491.00

May 28, 1924 Bonds, Stocks, etc 18/ 3113.50 3113.50
To Increase in Principal 85/

Increases realized upon sales of securities through Lee Higginson & Co on May 26, 1924 as follows:

100 shares Pere Marquette Prior A Pfd

Sold for	14746.50	
Appraised 8/11/19 @ 67	12400.00	2346.50 ✓

300 shares City & Suburban Homes

Sold @ 7¼ less comm	2150.70	
Appraised @ 6 on 8/11/19	1500.00	650.70 ✓

1M Chicago Milwaukee & St P. 4½, 1989

Sold @ 81 less comm	1617.00	
Appraised 8/11/19 @ 75	1500.00	117.00 ✓
		3113.50

May 27, 1918	Bonds, Stocks etc		18	7750.00		
	To Increase in Principal		86			7750.00
	Increase realized upon sale of 1000 shares Cleveland & Pittsburgh 7% Guaranteed stock to George Lauder, Jr Trust on May 27, 1918					
	Sold @ 68 7/8	$137,750.00				
	Appraised 8/11/19 @ 66	130,000.00				
		7,750.00				
May 28, 1918	Bonds Stocks etc		18	1618.30		
	To Increase in Principal		86			1618.30
	Increase realized upon sale of 100 shares of City & Suburban Homes Stock through Lee Higginson & Co on May 28, 1918					
	Sold @ 7 1/4 less comm & tax	6018.30				
	Appraised 8/11/19 @ 6	3500.00				
		1618.30				
May 16, 1918	Account with (Mrs) Louise M Carnegie		100	60,597.74		
	To Bonds, Stocks etc		18			59,755.86
	Income Bonds Stocks, etc		151			841.88
	For the following bonds transferred to Mrs Carnegie on account of the residuary legacy.					
	$57,000 U S 1st Liberty 3½s	56,620.86				
	3000 Ny City 4½s, 1917	3135.00				
		59,755.86				
	with the following accrued interest thereon					
	U S 1st Liberty 3½s - 12/15/18 to 5/15/18	831.26				
	Ny City 4½s - 4/15/18 to 5/15/18	10.63				
		841.88				

June 1, 1924 Bonds, Stocks etc ✓18 34 1/2 000
To Increase in Principal 86 34 1/2 000

Increase realized upon sale of $600,000
Cincinnati & Muskingum Valley 4s, 1948
through Lee Higginson & Co June 1, 1924
Sold @ 87 & Int $434,250.00
Appraised 8/11/19 @ 80 400,000.00
34,250.00

June 1, 1924 Bonds, Stocks, etc ✓18 3 1/2 1 1/2 00
To Increase in Principal 85 3 1/2 1 1/2 00

Increase realized upon sale of 300 shares
Pere Marquette Rwy A Pfd through Lee Higginson & Co
on June 1, 1924
Sold for 11,111.00
Appraised 8/11/19 @ 62 1/2 18600.00
3,511.00

June 3-10 1924 Bonds, Stocks etc 18 15 084 00
To Increase in Principal 86 15 084 00

Gains realized upon sales of Pere Marquette Rwy
A Pfd through Lee Higginson as follows
Sold 6/3 100 sh @ $147.50
Appraised 8/11/19 125.00 368.00 ✓
Sold 6/5 100 sh @ 137.00
Appraised 8/11/19 60.00 1179.00 ✓
Sold 6/6 100 sh @ 137.00
Appraised 8/11/19 60.00 1179.00 ✓
Sold 6/10 100 sh @ 147.50
Appraised 8/11/19 125.00 346.50 ✓
Sold 6/12 300 sh @ 111.00
Appraised 8/11/19 62 1/2 3637.00 ✓
Total 10,698.50

	Forw		1059.50	
	Sold 6/13 - 200 @	1458.00		
	Appraised 8/11/19	1200.00	258.00	✓
	Sold 6/17 - 400 @	966.00		
	Appraised 8/11/19	1200.00	466.00	✓
	Sold 6/20 - 600 @	4461.50		
	Appraised 8/11/19	3700.00	761.50	✓
			1584.00	
June 13-19, 1919	Bonds Stocks etc	18	3217.50	
	2a Increase in Principal	86		3217.50

Increase realized upon sales of Chicago, Milwaukee & St Paul 4½s, 1989 through Lee Higginson & Co as follows:

	Sold 6/13 - 2M @	1829.50		
	Appraised 8/11/19	2050.00	179.50	✓
	Sold 6/17 - 6M @	4851.00		
	Appraised 8/11/19	4500.00	351.00	✓
	Sold 6/19 - 2M @	17787.00		
	Appraised 8/11/19	16500.00	1287.00	✓
			3217.50	
June 19, 1919	Bonds Stocks etc	18	408.80	
	2a Increase in Principal	86		408.80

Increase realized upon sale of 200 shares City & Suburban Homes stock through Lee Higginson & Co on June 19, 1919

Sold for	1408.80
Appraised 8/11/19	1000.00
	408.80

July 6, 1914	Bonds Stocks etc	√18	6√5 00		
	To Increase in Principal	86			6√5 00
	Increase realized upon redemption of $√5000				
	W. C Fick 1st Lien 6% s.				
	Redeemed @ par	√5,000.00			
	Appraised @ 97 1/2	√437 6.00			
		6√5.00			
Aug 31, 1914	Adm Expenses (Legal)	√88	838 6.16		
	To Adm Expenses (General)	339			838 6.16
	To transfer the following payments for legal disbursements				
4/2/10	√444 - Root Clark Buckner + Howland		√517.97		
11/20/10	√606 - Wm Russell		176.50		
1/10/11	√666 - Sir John Rose		197.44		
7/8/11	√760 - Root Clark Buckner + Howland		487.68		
11/7/11	√816 (ds)		666.53		
12/20/11	√844 (ds)		136.68		
2/18/12	√848 Sir John Rose		109.81		
3/18/12	√853 Root Clark Buckner + Howland		√51.54		
5/16/12	√866 (ds)		130.51		
9/22/12	√907 (ds)		√17.89		
1/11/13	√914 (ds)		187.65		
2/28/13	√934 Willard A Mitchell		88.75		
3/31/13	√938 Root Clark Buckner + Howland		199.78		
6/22/13	√950 (ds)		647.44		
10/8/13	√966 (ds)		66√.17		
11/30/13	√970 (ds)		108.82		
3/26/14	√993 (ds)		319.39		
5/24/14	√1010 (ds)		1279.61		
			8386.16		

Sept 30, 1924	Increase in Principal		86	39 55 1		
	To Estate Creditors (Deposit accounts)		101		38 91 1	
	Decrease in Principal		90		1 61 00	

To apply to Estate Creditors (Deposit accounts) the differences between liability as appraised 8/11/19 and the amount actually paid when account settled, the differences having been credited temporarily to Increase in Principal or Decrease in Principal as follows—

Increase in Principal

10/31/21	Claud C. S. Carnegie	$36,974.1
9/1/22	Mary Munro	503.00
9/6/22	Lady Helen M. Carnegie	97500
		39,551.1

Decrease in Principal

3/25/20	Charles Neal	1 61.00
		38,91 1.1

April 6, 1925	Bonds Stocks etc		18	5 000 00		
	To Increase in Principal		87		5 000 00	

Increase realized upon collection of Engineers Chief mortgage

Collected face of mortgage	100,000.00
Appraised value 8/11/19	95 000.00
Increase	5000.00

Feb 11, 1925	Stocks Bonds etc		18	4	181	50	
	To Increase in Principal		86				4 181 50
	Increase realized upon sale of 18,800 shares City 2nd Suburban Homes Co, common stock						
	Sold for (2/11/25)	136300.00					
	Less transfer stamps	118.80					
		136181.20					
	Appraised value 8/11/19	94000.00					
	Increase	42181.20					
	Decrease in Principal		90	31	181	55	
Mar 20, 1925	Stocks Bonds, etc		18				31 181 55
	Loss sustained on C. N. Fowler Account						
	Appraised value 8/11/19	226121.56					
	Cash received	194309.01					
	Decrease	31,812.55					
April 1, 1925	Transfer of Stock of Carnegie Hall		414	1	44	03	
	To Bonds Stocks etc		18				1 44 03
	To transfer appraised value 8/11/19 of 1000 shares Carnegie Hall stock to a new account						
April 1, 1925	Carnegie Corporation of New York		260	1156	353	00	
	2d Transfer of stock of Carnegie Hall		414				1156 353 00
	To record the transfer of 1000 shares of Capital stock of Carnegie Hall to Carnegie Corporation of Ny. as partial payment of the legacy owing the Corporation under the will of Andrew Carnegie at the value of $1,156,353.00 such value being made up of the purchase price (less real estate brokers commissions) of the real estate owned by Carnegie Hall under a Contract for the sale of the						

same to one Robert C. Simon dated Feb 4, 1926.
Upon the payment of any liquidating dividends by
Carnegie Hall, with the exception of a liquidating
dividend to be paid through the transfer to the
Corporation of the real estate owned by the Hall,
the Corporation will execute and deliver to the executor
an additional instrument acknowledging the
receipt, as of the date of the payment of such
liquidating dividend, of a sum equivalent to such
dividend as an additional partial payment on
account of said legacy.

May 18, 1926	Carnegie Corporation of Ny		160	330,729.47	
	Stocks Bonds, Etc		18 ✓		330,729.47
	965 shares Home Trust Co stock transferred to Carnegie Corporation of Ny @ 330,729.47				
May 18, 1926 ✓	Stocks Bonds Etc		18 ✓	14,689.47	
	Increase in Principal		87		134,729.47
	Contingent interest Home Trust Co. stock		25 ✓		686.00
	Gain on transfer 965 shares Home Trust Co.				
	Value on transfer	330,729.47			
	Contingent Interest	686.00			
		331,869.47			
	Appraised value 8/11/19	189,140.00			
	Increase	134,729.47			

June 8, 1926 — Decrease in Principal — 90 — 10 600 00

To Stocks, Bonds etc — 19 — 10 600 00

Decrease on settlement of Hamilton Hall loan -

Balance of loan	$13000 -
Accepted in settlement	2500 -
Decrease	10500 -

July 1, 1926 — Payments on account of Legacy to Carnegie Corp of NY 760 944 76

To Stocks, Bonds etc — 19 — 757 819 75

Income from Stocks, Bonds etc — 151 — 3125 01

For the following bonds transferred with accrued interest from June 1, 1926 to July 1, 1926 to Carnegie Corporation of NY on account of its legacy under the will:

Union R.R. Mumbell Equip Trust 6s

25000	due June 1, 1929	@ 100.539	25,134.75
75000	due June 1, 1930	@ 100.707	75,530.25
75000	due June 1, 1931	@ 100.867	75,650.25
75000	due June 1, 1932	@ 101.0	75765.00
75000	due June 1, 1933	@ 101.166	75874.50
75000	due June 1, 1934	@ 101.305	75978.75
			403,933.50

Accrued interest June 1, 1926 to July 1, 1926 1666.67

Bessemer & Lake Erie Albion Trust 6s.

75000	due June 1, 1931	@ 100.867	75650.25
75000	due June 1, 1932	@ 101.0	75765.00
100000	due June 1, 1933	@ 101.166	101.166.00
100000	due June 1, 1934	@ 101.305	101,305.00
			353 886.25

Accrued interest June 1, 1926 - July 1, 1926 1458.34

	UNION	B & LE	TOTAL
Principal	403,933.50	353,886.25	757,819.75
Income	1666.67	1458.34	3125.01

July 1, 1916	Stocks Bonds, etc	19	155007.75		
	To Increase in principal	86		155007.75	

Increase on transfer of $400,000 Union RR Murdock Equip 6's and $350000 B & L E. Albion 6's to Carnegie Corp of Ny on account of its legacy this date

$400,000 Union RR Murdock Equip 6's

Transferred at	$403,933.60
Appraised value 8/11/19	395,600.00
Increase	8,333.60

$350000 Bessemer & Lake Erie Albion 6's

Transferred @	363,886.25
Appraised value 8/11/19	381,131.50
Increase	17,673.75

Summary

Increase Union RR	8,333.60
Increase B & L E. RR	17,673.75
Total Increase	155,007.75

Oct 30, 1916	Decrease in Principal	90	1,196.34		
	To Wm L. Chambers (Stocks Bonds etc)	19		1,196.34	

Decrease on settlement of account

Appraised value 9/11/16	3667.50
Total cash realized	10,596.16
Decrease	1,196.34

1926 Dec	31	Decrease in Principal	✓		6607.09	
		To Stocks Bonds etc	✓			6607.09
		To write off as worthless				
		Chapple Publishing Co note	5000.00 ✓			
		Louis Kaemmerich note	1607.09 ✓			
			6607.09			
1927 Feb	21	Stocks Bonds etc (Bellfield Co of Pittsburgh Com)	19 87		3437.50	
		To Increase Account				3437.50
		Gain on sale of 125 shares to F.F. Nicola				
		Sold Feb 21, 1927 for	3750.00			
		Appraised value Aug 11, 1919	3125.00			
		Increase	3437.50			
1927 Feb	21	Stocks Bonds, etc (Bellfield Co of Pittsburgh Pfd)	19 87		1687.50	
		To Increase Account				1687.50
		Gain on sale of 125 shares to F.F. Nicola				
		Sold Feb 21, 1927 for	6750.00			
		Appraised value Aug 11, 1919	4687.50			
		Increase	1687.50			
1928 June	1	Stocks, Bonds, etc (Western Pennsylvania 4/28)	19 ✓ 87		5000.00	
		To Increase Account				5000.00
		Gain on redemption of $5000 (forcement) bonds				
		Redeemed June 1, 1928 for	5000.00			
		Appraised value Aug 11, 1919	5000.00			
		Increase	5000.00			

1928 July	3	Stocks + Bonds (H.C Frick Co)	19		75 00		
		To Increase	87				75 00
		Increase on redemption of $3000 H.C Frick Coke Co 5s.					
		Redeemed @ par 3000.00					
		Appraised value (@ 97½) 2925.00					
		Increase 75.00					
1928 Jan	16	J.L. Mott Co. Inc - 15yr 5½% 1943		65000000			
		To J.L Mott Co - 1st Mtge 6% 1946				65000000	
		To record the receipt of ~~$1,000,000~~ 1000 - 15 year - 5½% First Mortgage Gold Bonds of J.L Mott Co. Inc for $1,000,000 First Mortgage 6% bonds of J.L Mott Co pursuant to reorganization agreement of Dec 9, 1927					
1928 Dec	31	Miscellaneous Interest Paid	27	2796833			
		To Stocks, Bonds etc (Lotos Club Mtge)	19			2750000	
		Income Stocks Bonds, etc (Lotos Club)	15			46833	
		Transfer to Carnegie Corporation of New York of $2750000 Lotos Club mortgage with accrued interest from Sept 1/28 to Dec 31/28 on account of interest on the balances of the legacy owing to the corporation by the estate.					
1928 Dec	31	J.L. Mott Co. Inc - 15 yr 5½% 1943		8125000			
		To Income from Securities				8125000	
		To record the receipt of $1250000 - 15-year 5½% bonds of J.L Mott Co Inc received under reorganization plan in lieu of unpaid interest on $1000000 J.L Mott Co 6% Bonds received valued @ 65 on $1250000					

1918					
Aug.	31	Stocks, Bonds, etc (Madison Mining Trust) 19		554 00	
		to Estate of Andrew Carnegie (Controlling a/c)			554 00
		To revise August 11, 1919 appraised value of realty in Madison Mining Trust to agree with value placed thereon in New York Transfer Tax proceeding			
		value in New York Transfer tax at $ 43,194.55			
		value entered in books (Federal Estate Tax value) $ 4,740.55			
		554.00			
		Stocks, Bonds, etc ($ 57,000 U.S. 1st Liberty 3½s) 19		56,086	
		to Payment to Mrs. L. T. Carnegie 101			56,086
		To reverse May 15, 1914 entry re distribution of $ 57,000 U.S. 1st Liberty 3½s to Mrs. Carnegie in which entry Bonds were entered as distributed at cost.			
		Payment to Mrs. L. T. Carnegie 101		57,017 81	
		to Bonds, Stocks etc ($ 57,000 U.S. 1st Liberty 3½s) 19			57,017 81
		Distribution on May 15, 1914 of $ 57,000 U.S. 1st Liberty 3½s @ 100 ½ (the market value May 15, 1914)			
		Stocks, Bonds etc ($ 57,000 U.S. 1st Liberty 3½s) 19		396 95	
		to Increase in Principal 87			396 95
		Increase upon distribution May 15, 1914 of $ 57,000 U.S. 1st Liberty 3½s to Mrs. Carnegie Distributed at	$ 57,017 81		
		Cost or appraised value	$ 56,086		
			396 95		

1924						
Aug 31	Stocks, Bonds etc. ($3,000 N.Y. City 4½s)	19		3135 00		
	to Payment to Mrs. L.M. Carnegie	101				3135 00
	To reverse May 15, 1924 entry re Distribution of $3,000 N.Y. City 4½s to Mrs. Carnegie in which entry Bonds were entered as Distributed at cost					
	Payment to Mrs. L. M. Carnegie	101		3030 00		
	to Bonds Stocks etc. ($3,000 N.Y. City 4½s)	19				3030 00
	Distribution on May 15, 1924 of $3,000 N.Y. City 4½s at 101 (the market value May 15, 1924)					
	Decrease in Principal	91		105 00		
	to Stocks, Bonds ($3000 N.Y. City 4½s)	19				105 00
	Decrease upon distribution May 15, 1924 of $3000 N.Y. City 4½s to Mrs. Carnegie					
	Cost $3,135.00					
	Distributed at 3,030.00					
	$ 105.00					
	Foreign Exchange	180		9.51.68		
	to Estate Cotton (Deposit Account)	101				9.51.68
	To apply against payments to Estate Cotton the following amounts now entered as profit on foreign exchange but represent reduction of amounts paid to settle the debts					
	John Goss 420.26					
	Dorothy Hamden 3.05					
	Dorothy Hamden 15.00					
	Owen Trust Fund 63.94					
	Owen Trust Fund 8,446.13					
	$ 9,151.68					

1926						
Aug 31	Adm Expenses - General		341	3697.19		
	to Foreign Exchange		180			3697.19
	To transfer loss on Closing London Bond Account					
	Debts of Decedent U. S. A.		v33	v935v89		
	to Debts of Decedent Foreign		v53			v935v89
	To combine accounts					
	Carnegie Hall Account		415	907.7961		
	to Interest Account		87			907.7961
	To combine accounts.					
	Interest paid Carnegie Corporation of N.Y.		v56	1931.8656		
	to Miscellaneous Interest Paid		v56			1931.8656
	To set up in a separate account the interest paid Carnegie Corporation of N.Y. on account of its legacy as follows:					
	Dec 30, 1922	446,504.68				
	Dec. 21, 1923	501,650.68				
	Dec. 31, 1923	v13,468.37				
	Dec. 31, 1924	331,115.34				
	Dec. 30, 1925	v89,178.49				
	Dec. 31, 1926	150,000.00				
		1,931,867.56				
	Adm Expenses - General		341	v77.39		
	to Adm Expenses - Office		86			v77.39
	To combine accounts					

1926					
Aug 31	Inheritance & Succession Taxes and Interest thereon	178	7848.71		
	to Miscellaneous Interest Paid	126			7848.71
	To transfer interest paid on account of inheritance taxes as follows:				
	On New York Transfer Tax paid Oct. 10, 1924		3,550.78		
	On British Succession Duty paid Jan. 21, 1925		93.68		
	On British Estate Duty on Real Estate				
	paid Oct. 6, 1920		137.69		
	On British Estate Duty on Real Estate				
	paid Nov. 21, 1924		1,607.76		
	On British Estate Duty on Personalty				
	Paid May 12, 1920		743.58		
	Paid Oct. 6, 1920		935.50		
	Paid Nov. 21, 1924		579.71		
			7,848.71		
	Payments to Mrs. L. K. Carnegie	101	191,998		
	to Inheritance Taxes	178			191,998
	British Succession Duty paid Jan. 21, 1925				
	Tax		18,193.20		
	Interest		93.68		
			191,998		
	Payments to Mrs. L. K. Carnegie	101	88,155.08		
	to Inheritance Taxes	178			88,155.08
	British Duty (Estate) on Real Estate				
	Paid May 12, 1920 (tax)		10,969.63		
	Paid Oct. 6, 1920 (tax)		10,697.16		
	Paid Oct. 6, 1920 (interest)		137.69		
	Paid Nov. 21, 1924 (tax)		50,747.88		
	Paid Nov. 21, 1924 (interest)		1,607.76		
			88,155.08		

1926

Aug 31, Payment to Mrs. L. K. Carnegie 101 13609.06

to Inheritance Taxes, etc. 78 13609.06

Proportion of New York Transfer Tax and interest thereon paid by the Executors on property that passed to Mrs. Carnegie not passing under the will, as follows:

Tax assessed on entire estate	$660,055.01	
Tax assessed on account of the interest of Mrs. Carnegie	347,673.81	
Actual tax paid (including interest) entire estate	637,178.43	
Actual tax paid including interest on account of property taxed to Mrs. Carnegie, being 347,673.81 / 660,055.01 of 637,178.43		
or	337,990.25	
Total property taxed to Mrs. Carnegie	8,778,095.19	
Property taxed to Mrs. Carnegie not passing by the will, as follows: Life estate in $500,000 trust fund	19,211,004.00	
Joint Bond Account	19,435.76	
	1,940,439.76	

Actual tax paid including interest on account of property passing August 11, 1919 to Mrs. Carnegie not passing by the will of Andrew Carnegie, being

1,940,439.76 / 8,778,095.19 of 337,990.25 or 13,609.06

Payment to Mrs. L. K. Carnegie 101 7884

to Inheritance Taxes 78 7884

New Jersey Transfer Tax paid on account of remainder interest in $ 5,000,000 trust fund.

Debts of Decedent - Carnegie 253 58076

to Miscellaneous Deposit Accounts 206 58076

To transfer payment on account of Harry Pattray debt under date of Jan 24, 1921

1926

Aug 31 Payment to Mrs. L.M. Carnegie 10 98,625.26
to Inheritance Taxes 279 98,625.26

Proportion of New York transfer tax and interest thereon paid by the executor on account of the remainder interest in $5,000,000. trust, as follows:

Tax assessed on entire estate $660,055.01

Tax assessed on account of remainder interest in $5,000,000. trust fund 107,044.74

Actual tax paid (including interest) on entire estate 630,178.43

Actual tax paid (including interest) on remainder interest in $5,000,000. trust fund, being 107,044.74 of $660,055.01 or 102,523.84

Of the above amount of tax & interest paid on account of the remainder interest in the $5,000,000. trust fund $3,598.56 was deposited on October 10, 1921 by the Comptroller of the State of New York in the Albany Trust Company of Albany, New York pursuant to Section 241 of the Tax Law (See folio 30) 3,598.56

Balance of tax paid (including interest) on remainder interest in $5,000,000 trust fund treated as a payment to Mrs. Carnegie on account of her legacy 98,625.26

Payment to Mrs. L.M. Carnegie 10 2,519.22
to Debts of Decedent - Foreign 253 2,519.22

To eliminate the debt due to Harry Lauder from the credit of Scottish liabilities assumed in taking over the Scottish assets. Additional receipt acknowledging payment of this amount signed by Mrs. Carnegie

Increase in Principal 87 379,116.10
to Value of Interest in $4,750,000. trust 35 379,116.10
Conversion entry of Dec. 18, 1923

1918					
Aug 31	Payments to Mrs. L.W. Carnegie	10✓	36/46		
	to Inheritance Taxes	90			36/46
	Bequeaths of New Jersey Transfer Tax paid by the executor on property that passed to Mrs. Carnegie not passing by the will, as follows:				
	Tax assessed on account of the interest of Mrs. Carnegie		1,073.35		
	Total property taxes to Mrs. Carnegie		6988,475.10		
	Property taxes to Mrs Carnegie not passing by the will, as follows:				
	Life estate in $5,000,000 trust fund		1,940,488.46		
	Tax paid on account of property passing August 11, 1919 to Mrs. Carnegie, not passing by the will of Andrew Carnegie, being 1,940,488.46 / 6988,475.10 of 1,073.35 or		36/46		
	Interest Bank Miscellaneous Deposit Receipts	104	/50		
	to Miscellaneous Deposit Accounts	106			/50
	To transfer interest after August 11, 1919 on William Miller payment made Sept. 30, 1919				
	Bonds, Stocks, etc. received from Administrator Trustee	358	100000 00		
	to Stocks, Bonds, etc. ($100,000 U.S. Steel 5s A)	19			100000 00
	To reverse entry of Feb. 11, 1914 in which entry the $100,000 U.S. Steel 5s Series A received by the executors are entered at a value of $100,000.				
	Bonds, Stocks etc ($1,195,000 U.S. Steel 5s A)	19	1195000 00		
	to Trusts established for Annuitants	35✓			1195000 00
	To reverse entry of Feb. 19, 1920 in which $1,195,000 U.S. Steel 5s Series A transferred by the executor to the Trust Company as trustee are entered at a value of $1,195,000.				

1916

Aug	31	Value of interest in $4,750,000 Trust	35	360	00000		
		to Stocks, Bonds ($360,000 U.S. Steel 5s A)	19			360	00000
		So reserved entry of February 19, 1919 in which entry the $360,000. U.S. Steel 5s, Series A received by the executor are stated at a value of $360,000					
		Stocks, Bonds etc ($360,000 U.S. Steel 5s A)	19	43	338 61		
		to Value of interest in $4,750,000 Trust	35			43	338 61
		So entered $360,000. U.S. Steel 5s Series A received by the Executor Feb. 19, 1919 at the value of the interest of the executor in the said bonds at August 11, 1919 as follows:					
		Value of interest of executor in $4,750,000 bonds constituting principal of trust at Aug 11, 1919 as appraised for N.Y. State Transfer Tax		1,87	747.43		
		Value of interest of executor in $360,000 of said bonds being $\frac{360000.00}{4,750,000.00}$ of $1,87,747.43 as		43	338.61		
		Trust established for Annuitant	35	1178	338 61		
		to Stocks, Bonds etc ($1,795,000 U.S. Steel 5s A)	19			1178	338 61
		So entered $1,795,000. U.S. Steel 5s, Series A transferred by executor to Home Trust Co. as trustee on Feb. 19, 1920 at the appraised value of the executor's interest in the said bonds at August 11, 1919.					

1916 Aug	31	(Bonds, Stocks, etc ($ 200,000. U.S. Steel 5s A)	19	200 18 108	
		to Bonds, etc. returned from Admr. to Trust.	36		200 18 108
		To enter $ 200,000 U.S. Steel 5s, Series A bonds received Feb. 11, 1914 by the executor at the appraised value of the executor's interest in the said bonds at August 11, 1919 as follows:			
		$ 1,200,000. Series A bonds transferred Feb. 19, 1920 at appraised value of		$ 1,178,338.61	
		200,000. Series A bonds returned Feb. 11, 1914 at value of interest being 200,000 / 1,200,000 of $ 1,178,338.61 or		$ 200,181.08	
		Value of Interest in $ 4,500,000 Trust	35	900 00000	
		to Bonds, Stocks etc ($ 900,000. U.S. Steel 5s F)	19		900 00000
		To reverse entry of Dec. 1, 1913 in which entry the $ 900,000 U.S. Steel 5s, Series F bonds received by the executor are entered at a value of $ 900,000.00			
		Stocks Bonds etc ($ 900,000. U.S. Steel 5s F)	23	608 34651	
		to Value Interest in $ 4,500,000. Trust	35		608 34651
		To enter $ 900,000. U.S. Steel 5s, Series F bonds received by the executor Dec. 1, 1913 at the value of the interest of the executor in the said bonds at August 11, 1919, as follows:			
		Value of interest of executor in $ 4,500,000 bonds constituting principal of trust at August 11, 1919 as appraised for Hartford Transfer $ top		1,687,747.43	
		Value of interest of executor in $ 900,000. of said bonds being 900,000 / 4,500,000 of $ 1,687,747.43 or		608,34651	

1928

Aug 31 Decrease in Principal 91 $19878

to Value of Interest in $4,250,000. Trust 35 $19878

Decrease upon transfer of reversion interest in $4,250,000. trust fund to Carnegie Corporation of New York, as follows:

Value of Interest August 11, 1919		$1,872,747.73
Value of interest in bonds returned		
Series A	$743,338.61	
Series F	608,346.51	851,685.12
Value of interest in remaining bonds		1,021,064.31
Value at which interest transferred		1,991,863.53
Decrease		$19,878.78

Bonds, Stocks etc. 23 6507.09

to Decrease Account 90 6507.09

To set up as assets the following accounts written off as uncollectible by the executors in 1926, such accounts being set up temporarily only, so that the books will agree with the account rendered to August 31, 1928.

Chappell Publishing Co	$5,000.00
Louis Kaemmerich	1,507.09
	6,507.09

Estate of Andrew Carnegie 1 $93599.99

to Personal Effects 20 93599.99

Personal effects transferred to Mrs. Carnegie in accordance with Article V of the will.

1926					
Aug 31	Newly Discovered Assets	70		1088	
	Increase in Principal	87	2766	41519	
	Income Stocks, Bonds etc.	154	3971	62068	
	Income Pension Trust Fund	158	1309	47267	
	Income Bank Balances	165	1	00035	
	Income Miscellaneous	171		18130	
	Bonds Returned from Annuitants Trusts	962	657	80302	
	Value on Transfer of Pension Interest in Annuitants Trusts	359	3394	26957	
	to Estate of Andrew Carnegie				10,554,541 65

To transfer to Estate of Andrew Carnegie, deceased, controlling account all amounts with which the operation is charged in the account to Aug 31, 1926 as rendered by the executors.

1926

Aug 31	Estate of Andrew Carnegie	✓	30,696,074.68		
	to Decreases	91		109,348.67	
	Funeral Expenses	190		3,764.60	
	Estate Creditors Deposit Account	101		1,991,533.38	
	Misc. Deposit Accounts	106		553,726	
	Debts of Decedent	133		10,929,598.87	
	Interest Paid Estate Creditors	116		188,867.36	
	Interest Paid Misc. Deposit Accounts	114		961.14	
	Misc. Interest Paid	118		434,935.37	
	Income Taxes	181		1,107,833.27	
	Legal and Counsel Fees	169		351,673.94	
	Salaries	199		2,159,985.53	
	General Expenses	341		81,408.00	
	Interest Bank Carnegie Corp of N.Y.	158		1,931,867.56	
	Inheritance Taxes	179		5,817,209.96	
	Payments to Mrs. Carnegie	107		2,685,886.10	
	Payments to Carnegie Corp of N.Y.	161		10,118,067.19	
	Legacies under Article 4 of the will	174		1,017,300.87	
	Trusts established for Annuitants	357		6,653,382.61	
	First Payment of Income to Annuitants	356		1,544,144.00	

Do transfer to Estate of Andrew Carnegie Controlling Account the amount with which the executor is credited in the account to August 31, 1926 as rendered by the executor.

1926						
Sept	1	Estate of Andrew Carnegie	3	6507 09		
		to Stocks, Bonds, etc.	23			6507 09
		To write off the following accounts that were written off in 1926 but which were reinstated temporarily only so that books would agree with account rendered to August 31, 1926				
		Chapple Publishing Co. $ 5,000.00				
		Louis Roemmerich 1,507.09				
		$ 6,507.09				
Dec.	31	Interest Paid Carnegie Corp. of N.Y.	258	3000000		
		to Miss. Interest Paid	128			3000000
		To transfer interest paid Dec. 31, 1926				

1929

July 9	Stocks + Bonds (H.C. Frick 5s)	23	4,500		
	to Increase	88			4,500
	Increase on redemption of $17,000 H.C. Frick Coke Co. 5s				
	Redeemed @ par	$ 17,000.00			
	Appraised value (@ 97 1/2)	$ 16,575.00			
	Increase	425.00			
Aug 1	Stocks + Bonds (U.S. Steel 5s, 1951 "A" reg.)	23	5,618.92		
	to Increase	88			5,618.92
	Increase on sale of $70,000 U.S. Steel 5s, 1951 Series A registered @ 115	$ 53,000.00			
	Value appraised at 8/11/29	$ 58,618.92			
	Increase	5,618.92			
Aug 1	Stocks + Bonds (U.S. Steel 5s, 1951 "A")	23	9,800.00		
	to Increase	88			9,800.00
	Increase on sale of $70,000 U.S. Steel 5s, 1951 "A" @ 115	$ 60,500.00			
	Appraised value 8/11/29	$ 70,700.00			
	Increase	9,800.00			
Aug 1	Stocks + Bonds (U.S. Steel 5s, 1951 "C")	23	420.00		
	to Increase	88			420.00
	Increase on sale of $3,000 U.S. Steel 5s, 1951 "C" @ 115	$ 3,450.00			
	Appraised value 8/11/29	$ 3,030.00			
	Increase	420.00			

1919

Aug. 1 Stocks & Bonds (U.S. Steel 5s, 1951 "E" Reg.) R3 16,500.00

to Increase 88 16,500.00

Increase on sale of $110,000. U.S. Steel 5s, 1951 Series E Reg. @ 115 $ 126,500.00

Appraised value 8/1/19 $ 110,000.00

Increase 16,500.00

Aug. 1 Stocks & Bonds (U.S. Steel 5s, 1951 "E") R3 18,000

to Increase 88 18,000

Increase on sale of $ 13,000. U.S. Steel 5s, 1951 Series "E" @ 115 $ 14,950.00

Appraised value 8/1/19 $ 13,130.00

Increase 1,820.00

Dec 9 Payment to Mrs. Louise Whitfield Carnegie 10 1,526313.88

to Stocks, Bonds Income - Bonds, Stocks etc. R3 1,523750.00

U.S. Steel Corp. 50 year 5% bonds due April 1, 1951 15 2563.88

transferred to Mrs. Carnegie on account of her residuary legacy @ 115 and accrued interest as follows (per memo voucher # 1315)

Series	Face Value amount	@ 115	Accrued interest Period	Amount
B Coupon	9,000.	10,350.	8/1/19 to 12/9/19	160.00
D "	3,000.	3,450.	10/1/19 to 12/9/19	28.33
D Reg	110,000.	126,500.	10/1/19 to 12/9/19	1,038.89
F Coupon	40,000.	46,000.	12/1/19 to 12/9/19	44.44
F Reg	1,163,000.	1337,450.	12/1/19 to 12/9/19	1,292.22
	1,365,000.	1,523,750.		2,563.88

Principle 1,523,750.00

1,526313.88

90

1949

Dec 9 (Bonds, Stocks etc.

To Increase

Increase on transfer of U.S. Steel 5s, 1951 to Mrs. Louise R. Carnegie @ 115

Series	Face Amount	Value at which transferred	Cost carried on books	Increase
	$	$	$	$
B Coupon	9,000.	10,350.	9,090.	1,260 ✓
A "	3,000.	3,450.	3,030.	420. ✓
A Reg	110,000.	126,500.	110,000.	16,500. ✓
F Coupon	40,000	46,000.	40,400.	5,600. ✓
F Reg	1,163,000.	1,337,450.	871,346.51	466,103.49 ✓
	1,325,000.	1,523,750	1033,866.51	489,883.49

R3 489,883.49

88 489,883.49

1930						
Feb	14	Bonds, Stocks, etc.	23	5,500.00		
		to Increase	88			5,500.00
		Increase on sale of $150,000 face amount of J. L. Mott Co. Inc. 5½% bonds due 1/15/43 at par for $150,000.00				
		Cost @ 65		97,500.00		
				5,500.00		
July	10	Bonds Stocks, etc.	23	6,088.83		
		to Increase	88			6,088.83
		Increase on receipt of dividend this date on Madison Mining Trust declared June 5, 1930 as follows:				
		Distributions received to 10/3/25		$ 60,940.00		
		Dividend received July 10, 1930		$ 13,850.00		
				74,790.00		
		Appraised value 7/1/19 (N.Y. State)		$ 68,701.17		
				6,088.83		
Aug	7	Bonds, Stocks, etc.	23	59,150.00		
		to Increase	89			59,150.00
		Increase on sale of $169,000. face amount J. L. Mott Co. Inc. 5½% bonds due 1/15/43				
		@ par		$ 169,000.00		
		Cost @ 65		109,850.00		
				59,150.00		

1930 Sept	15	Bonds, Stocks, etc.		~3	~~~0 00	
		to Income		69		~~~0 00
		Increase on sale of $4,400. face value of Peabody & Hamilton Bondholders Co. 6% Bonds due 10/1/44 @ par	$ 4,400.00			
		Appraised value 5/11/19 @ 95	4,180.00			
			~~0.00			

1931

Apr. 28	Payment to Carnegie Corporation of N.Y.		61	$10,358,944		
	To Legacy					
	To Increase in principal		69			$10,358,944
	additional credit given by Carnegie Corp of N.Y. on account of the legacy representing the value at which the remaining assets in Carnegie Hall and the reversionary interest in the Carnegie Hall Trust fund were appraised as of February 2, 1931, such credit being given in accordance with agreement dated April 7, 1925					
Apr.	Stocks, bonds, etc.		63	50000		
	To Increase in principal		69			50000
	Increase on sale of 50 ℔ Realty First Mtge Bonds Ctf. 6s, 1944 for	50,000.00				
	Appraised value	47,500.00				
	Increase	2,500.00				
Apr.	Stocks, bonds, etc.		63	170000		
	To Increase in principle		69			170000
	Increase on sale of 50 ℔ Public Service Elect. & Gas 5s, 1965 for	52,700.00				
	Ctf. Aug. 7, 1929	51,000.00				
	Increase	1,700.00				
May 5	~~Stocks, bonds, etc.~~		63	6507 09		
	To Estate of Andrew Carnegie					
	To re-instate the following accounts written off Sept. 1, 1918					
	Chapin Publishing Co.	5,000.00				
	Louis Loeminich	1,507.09				
		6,507.09				6507 09

1931

May 5 Payment transferred to Mrs. Louise Whitfield Carnegie on account of residuary interest in Bonds, stocks, etc. 13 35,593.95

Income from Bonds etc. 15 1,643.56

To record transfer of the following Bonds, Stocks & notes to Mrs. Louise W. Carnegie this date:

			Valuation May 5, 1931	Cost or appraised value 5/1/19	Increase	Decrease	Accrued Income
1	Allegheny Ry 4½	@ 98½	985 —	855 —	130 —		7 11
10	Boston Maine 5½	10	10,000 —	10,862 50	31 137 50		47
5	Central R of NJ 5½	114	57,000 —	50,000 —	7,000 —		861 11
10	Chicago St P. 4½	80½	80,500 —	70,500 —	10,000 —		1,377 78
1	Cleve. Marietta 4½	101	1,250 —	1,300 —	50 —		12 50
2	Cleve. Pittsburgh 4½	104	20,400 —	18,425 —	1,975 —		310 00
2	Duluth Power 4½	104	4,000 —	2,875 —	1,125 —		48 125
1	Fisk Rubber Co. 5½	102½	7,175 —	6,825 —	350 —		120 55
1	Kansas City Term. 4½	95½	6,685 —	5,075 —	1,610 —		96 44
150	Kansas & Hannibal 6½	65	112,500 —	97,500 —		5,000 —	1,416 67
400	Lehigh Lake Erie 4½	100	425,000 —	364,625 —	40,375 —		3,400 —
3	Maine Coal	83½	2,885 —	2,402 —	483 —		46 14
800	J. Matt 5½	20	161,200 —	53,900 —		36,700 —	1 —
20	N.Y. Central 3½	83¾	20,987 50	19,000 —	1,987 50		6 47
100	N.Y. Telephone 4½	103¾	103,750 —	97,625 —	6,125 —		50 —
100	So. Pacific 4	94	94,000 —	76,250 —	17,750 —		377 78
4	So. Pacific 4½	95½	3,785 —	3,140 —	645 —		41 850
5	Union Pac. C. 4½	102	5,500 —	4,468 75	1,031 25		106 25
50	St. L. Southw. 4½	75½	37,750 —	42,500 —		4,750 —	688 89
	Forward		1,456,301 50	1,198,826 25	130,925 25	39,450 —	10,889 66

	Valuation May 5, 1931	Cost or appraised value 5/11/19	Increase	Decrease	Accrued Income
Forward	1456 30 50	1719 8[illegible]25	130 9[illegible]25	39[illegible]450 00	10[illegible]89 66
4 Southern Calif Edison 5/5 @105	46 200 —	44 060 —	[illegible]140 —		757 78
100 South Pacific RR 4/5 97	97 000 —	86 625 —	[illegible]375 —		1377 75
100 " " Co. 4/49 97 3/4	97 750 —	88 000 —	4750 —		1711 11
75 " " " 4/1/69 95	261 250 —	248 875 —	12 375 —		137 50
1 Toledo, Peoria & Western 5/4/31 100	12 000 —	10 845 —	1155 —		186 —
1 " " " 4/1/33 100 1/2	21 105 —	18 978 75	[illegible]1265		3[illegible]550
3 US Steel 4/4/63	33 300 —	29 856 —	3444 —		7556
49 Warren Bldg 4/44-50 101 1/2	49 735 —	49 719 40	= 1560		511 78
	[illegible]07 164 50	[illegible]98 187 40	165 3510	39[illegible]450 00	159[illegible]67
Plus					
50 Agricultural Chemical Assn	1 —	50 —		49 —	
390 Erie Bldg Common @ 67	26 130 —	[illegible]1 060 —	5 070 —		
30-0 Kentucky Hamilton Bridge Co. 3/4	1 —	750 —		749 —	
35,000 Kentucky Hamilton Bridge Co.	96 800 —	88 000 —	8 800 —		
[illegible]Louisville Property Co.	1 —	100 —		99 —	
43 Pennsylvania RR Common @ 53	[illegible]1 889 —	16 620 77	3[illegible]6883		413 —
[illegible]75 Penwood Bldg Common @ 5 7/8	16 1563	4[illegible]6338		[illegible]64775	
300 Pere Marquette pfd A @ 70 1/2	[illegible]1 150 —	18 600 —	[illegible]550 —		
150 Rensselaer Saratoga Common @ 145	[illegible]1 750 —	18 000 —	6 750 —		
700 Standard Oil of N.J. @ 38 3/4	26 425 —	[illegible]6600 —		[illegible]175 —	
40 U.S. Cement Co. @ 5	1000 —	320 —	680 —		
Notes					
5,000. Chapple Publishing Co	— 0 —	5 000 —		5000 —	
1,000. Thos B. Hoyt	1 —	1 000 —		999 —	
150709 Louis Koenneckt	— 0 —	150709		150709	
6,000. Rev. Frederick Lynch	1 —	6000 —		5999 —	
15,000. Alexander Peacock	1 —	[illegible]5000 —		[illegible]4999 —	
14,000. H. Alden Rowland	14 000 —	14 000 —	—		589
Forward	[illegible]30[illegible]40813	[illegible],549[illegible]656 64	189[illegible]433 33	43[illegible]6[illegible]73 84	16 438 56

1931	Valuation May 5, 1931	Cost or appraised value 5/11/19	Increase	Decrease	Accrued Income
Forward	₹30,740,813	₹54,965,864	189,473 33	43,667,384	1,643,856
Madison Mining Trust	55,185 ₹	— 0 —	55,185 ₹		
	₹30,795,998	₹54,965,864	₹189,528 33	43,667,384	1,643,856
		35,593,95		₹44,609,15	
Net decrease		19,371,919		19,041,469	
	1,643,856				
Received by Mrs. Conger	₹29,152,142				

May 5	Decrease in principal	91	43,667,384	
	to Bonds, stocks, etc.	₹3		43,667,384
	Decrease on transfer (as above)			
May 5	Bonds, stocks, etc.	₹3	₹44,609,15	
	to Increase in principal	89		₹44,609,15
	Increase in principal (as above)			

1931					
Nov.	Increase in principal	89	1148648	83	
	Income - Bonds, stocks, etc.	15	468	80	
	Income - Interest on bank balances	166	33	660	
	to Estate of Andrew Carnegie	3			1650765
	To transfer above accounts to controlling account				
	Estate of Andrew Carnegie	3	597	57559	
	to Decrease in principal	91			43667384
	Account with Mrs. Carnegie	103			44705385
	Debts of decedent	104			4864537
	Interest and Carnegie Corp.	154			3000177
	Income taxes	181			1057053
	Adm. expense - Legal	190			1505993
	" " - Salaries	300			6133337
	" " - Office	314			1300
	" " - General	341			4514346
	Payments to C.C.N.Y. & legacy	361			1117467
	Allowances to estate	383			10000000
	Funds for 1931 income taxes	106			1118187
	Funds under Par 3 of 4/5/31 agreement	105			3098469
	To transfer above accounts to controlling account				

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